

UNITED STATES BANKRUPTCY COURT
DISTRICT OF NEW JERSEY

In re:

BED BATH & BEYOND INC., *et al.*,

Debtors.¹

Chapter 11

Case No. 23-13359 (VFP)

(Jointly Administered)

DELOITTE TAX LLP FEE APPLICATION SUMMARY
FOR THE PERIOD JUNE 26, 2023 THROUGH SEPTEMBER 14, 2023

Name of Applicant:	Deloitte Tax LLP
Authorized to Provide Professional Services as:	Tax Advisory Services Provider
Date of Retention:	<i>Effective as of June 26, 2023</i>
Period for which Compensation and Reimbursement is Sought:	June 26, 2023 through September 14, 2023
Total Amount of Fees Requested:	\$ 953,295.10
Amount of Expense Reimbursement Sought	\$ 124.17
Total Amount of Fees and Expense:	<u><u>\$ 953,419.27</u></u>

This is an: ___ Monthly ___ Interim X Final Application

PRIOR FEE APPLICATIONS FILED

Date Filed / Docket #	Period Covered	Requested Fees	Requested Expenses	Approved Fees
	N/A			
TOTAL		\$ -	\$ -	\$ -

¹ The last four digits of Debtor Bed Bath & Beyond Inc.'s tax identification number are 0488. A complete list of the Debtors in these Chapter 11 Cases and each such Debtor's tax identification number may be obtained on the website of the Debtors' claims and noticing agent at <https://restructuring.ra.kroll.com/bbby>. The location of Debtor Bed Bath & Beyond Inc.'s principal place of business and the Debtors' service address in these Chapter 11 Cases is 650 Liberty Avenue, Union, New Jersey 07083.

CUMULATIVE TIME SUMMARY BY PROFESSIONAL

For the Period June 26, 2023 through September 14, 2023

Professional	Level	Rate	Hours	Fees
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Business Employee Incentive Program

Nerlich, Carl	Managing Director	\$670.00	1.5	\$1,005.00
Szymelewicz, Anthony	Senior Manager	\$600.00	5.0	\$3,000.00
Professional Subtotal :			6.5	\$4,005.00

Professional	Level	Rate	Hours	Fees
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Canada Out of Scope Tax Services

DeGrace, Denis	Partner/Principal	\$670.00	5.0	\$3,350.00
Della Rossa, Carolyn	Partner/Principal	\$670.00	11.5	\$7,705.00
Vendramini, Julien	Senior Consultant	\$250.00	3.5	\$875.00
Professional Subtotal :			20.0	\$11,930.00

Professional	Level	Hours	Fees
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Canada Revenue Agency Services

Della Rossa, Carolyn	Partner/Principal	1.7	
Vendramini, Julien	Senior Consultant	1.9	
Professional Subtotal :		3.6	\$2,200.00

Professional	Level	Hours	Fees
<i>Canada Tax Compliance Services</i>			
DeGrace, Denis	Partner/Principal	0.3	
Della Rossa, Carolyn	Partner/Principal	6.8	
Chau, Jean Paul	Senior Manager	8.5	
Audet, Lyse	Senior Consultant	0.4	
Grasso, Juliana	Senior Consultant	0.1	
Lemieux, Simon	Senior Consultant	0.9	
Tibbel, Samantha	Senior Consultant	0.6	
Vendramini, Julien	Senior Consultant	30.8	
Jing, Yiran	Consultant	0.2	
Samson, Jonathan	Consultant	0.8	
Professional Subtotal :		49.4	\$20,000.00

Professional	Level	Rate	Hours	Fees
<i>Firm Retention</i>				
Nerlich, Carl	Managing Director	\$670.00	0.5	\$335.00
Piazza, Jim	Partner/Principal	\$670.00	0.6	\$402.00
Szymelewicz, Anthony	Senior Manager	\$600.00	0.7	\$420.00
Karimova, Liliya	Manager	\$500.00	1.3	\$650.00
Ensley, Brian	Senior Consultant	\$250.00	1.1	\$275.00
Professional Subtotal :			4.2	\$2,082.00

Professional	Level	Hours	Fees
<i>Indirect Tax Canada Tax Compliance Services</i>			
Fleischer, Eduardo	Partner/Principal		
Major, Gitane	Senior Manager	0.8	
Farooqi, Haifa	Manager	2.0	
Ma, Zisen	Senior Consultant	4.2	
Mansoor, Ali	Consultant	2.0	
Samson, Jonathan	Consultant	1.2	
Zung, Daniel	Consultant	1.6	
Professional Subtotal :		11.8	\$4,050.00

Professional	Level	Rate	Hours	Fees
<i>Indirect Tax Canada Out of Scope Services</i>				
Fleischer, Eduardo	Partner/Principal	\$603.00	7.9	\$4,763.70
Major, Gitane	Senior Manager	\$522.00	10.0	\$5,220.00
Farooqi, Haifa	Manager	\$450.00	31.4	\$14,130.00
Bucardo, Mariana	Senior Consultant	\$342.00	1.0	\$342.00
Lim, William	Senior Consultant	\$342.00	38.7	\$13,235.40
Baez Solano, Bianca	Consultant	\$270.00	0.8	\$216.00
Professional Subtotal :			89.8	\$37,907.10

Professional	Level	Hours	Fees
Indirect Tax Compliance Services			
Lobins, Norm	Managing Director		
Janosik, Dan	Senior Manager	10.2	
Ramesh, Ramesh	Senior Manager	10.0	
Aloor, Tom	Manager	68.5	
Healy, Steve	Manager	109.2	
Shumsuddin, Shaik	Manager	0.3	
Singh, Abhishek	Manager	1.0	
Viswanath, Vinu	Manager	0.5	
Badjatiya, Esha	Senior Consultant	76.6	
Preity, Preity	Senior Consultant	52.0	
Badera, Akshay	Consultant	55.8	
Chio, Toby	Consultant	69.2	
Feltz, Lisa	Consultant	0.9	
Kumari Gupta, Shivani	Consultant	0.4	
Monreal, Lindsay	Consultant	10.2	
Ravikumar, Devika	Consultant	58.5	
Tak, Lovish	Consultant	73.0	
Professional Subtotal :		596.3	\$46,001.00

Professional	Level	Rate	Hours	Fees
Indirect Tax Consulting Services				
Boulos, Ala'a	Partner/Principal	\$670.00	1.0	\$670.00
Csan, Stephanie	Managing Director	\$670.00	11.2	\$7,504.00
Piazza, Jim	Partner/Principal	\$670.00	2.1	\$1,407.00
Rivera, Felix	Senior Manager	\$600.00	28.3	\$16,980.00
Healy, Steve	Manager	\$500.00	5.4	\$2,700.00
Patel, Smeet	Manager	\$500.00	52.8	\$26,400.00
Ensley, Brian	Senior Consultant	\$250.00	8.1	\$2,025.00
N Nair, Nisha Nair	Senior Consultant	\$250.00	0.4	\$100.00
Licenziato, Anthony	Consultant	\$200.00	39.4	\$7,880.00
Professional Subtotal :			148.7	\$65,666.00

Professional	Level	Rate	Hours	Fees
Indirect Tax Out of Scope Services				
Janosik, Dan	Senior Manager	\$600.00	5.8	\$3,480.00
Healy, Steve	Manager	\$500.00	24.4	\$12,200.00
Professional Subtotal :			30.2	\$15,680.00

Professional	Level	Rate	Hours	Fees
Preparation of Fee Applications				
Gutierrez, Dalia	Consultant	\$200.00	1.8	\$360.00
Mehta, Sejal	Consultant	\$200.00	16.4	\$3,280.00
Praful, Jain	Consultant	\$200.00	3.0	\$600.00
Professional Subtotal :			21.2	\$4,240.00

Professional	Level	Hours	Fees
<i>Puerto Rico Tax Compliance Services</i>			
Marquez, Harry	Partner/Principal	6.3	
Rodriguez, Olga	Manager	19.8	
Cintron Cruz, Gabriel	Senior Consultant	38.7	
Seda, Kevin	Consultant	16.8	
Professional Subtotal :		81.6	\$14,875.00

Professional	Level	Rate	Hours	Fees
<i>Puerto Rico Tax Out of Scope Services</i>				
Rodriguez, Olga	Manager	\$500.00	1.7	\$850.00
Rodriguez, Eduardo	Consultant	\$200.00	3.6	\$720.00
Professional Subtotal :			5.3	\$1,570.00

Professional	Level	Rate	Hours	Fees
<i>Tax Advisory</i>				
Bowman, Dan	Partner/Principal	\$670.00	0.7	\$469.00
Contreas, Jon	Managing Director	\$670.00	3.0	\$2,010.00
Huang, Lucy	Managing Director	\$670.00	3.0	\$2,010.00
Lobins, Norm	Managing Director	\$670.00	0.6	\$402.00
McKibbin, Brendon	Partner/Principal	\$670.00	0.2	\$134.00
McMahon, Sean	Managing Director	\$670.00	4.3	\$2,881.00
Piazza, Jim	Partner/Principal	\$670.00	8.5	\$5,695.00
Sereti, Rose	Managing Director	\$670.00	4.0	\$2,680.00
Sullivan, Brian	Managing Director	\$670.00	0.3	\$201.00
Swisher, Holly	Managing Director	\$670.00	0.5	\$335.00
Gittelman, Doran	Senior Manager	\$600.00	44.7	\$26,820.00
Lee, Sam	Senior Manager	\$600.00	1.0	\$600.00
Rivera, Felix	Senior Manager	\$600.00	19.2	\$11,520.00
Chen, Runzhi (Erica)	Manager	\$500.00	0.3	\$150.00
Healy, Steve	Manager	\$500.00	3.3	\$1,650.00
Simpson, Brandon	Manager	\$500.00	4.3	\$2,150.00
Ensley, Brian	Senior Consultant	\$250.00	78.9	\$19,725.00
Montemarano, Tom	Senior Consultant	\$250.00	1.7	\$425.00
N Nair, Nisha Nair	Senior Consultant	\$250.00	16.3	\$4,075.00
Priya M, Sai	Senior Consultant	\$250.00	0.2	\$50.00
Siddhanta, Rumika	Senior Consultant	\$250.00	0.2	\$50.00
Varma, Tejasvee	Senior Consultant	\$250.00	4.5	\$1,125.00
Brennan, Terence	Consultant	\$200.00	10.1	\$2,020.00
Professional Subtotal :			209.8	\$87,177.00

Professional	Level	Hours	Fees
<i>Tax Compliance Services</i>			
Huang, Lucy	Managing Director	32.8	
McKibbin, Brendon	Partner/Principal	6.0	
McMahon, Sean	Managing Director	11.6	
Piazza, Jim	Partner/Principal	0.3	
Sullivan, Brian	Managing Director	0.7	
Swisher, Holly	Managing Director	3.0	
Topp, Robert	Managing Director	0.4	
Williams, Lance	Managing Director	0.5	
Fuentes, Danny	Senior Manager	0.2	
Lawler, Kristen	Senior Manager	6.0	
Lee, Sam	Senior Manager	44.7	
Ritz, Staci	Senior Manager	0.3	
Soliman, Mohamed	Senior Manager	0.3	
Younghans, Jay	Senior Manager	10.7	
Chen, Runzhi (Erica)	Manager	9.2	
Fan, Alice	Manager	0.5	
Farooqi, Haifa	Manager	0.3	
Jain, Sonu	Manager	3.5	
Jayavel, Sundar	Manager	4.0	
Karimova, Liliya	Manager	164.0	
Kurnath, Adam	Manager	9.4	
Simpson, Brandon	Manager	12.3	
Wilson, Tiffany	Manager	1.0	
Zamponi, Rex	Manager	1.2	
Chancellor, Andrew	Senior Consultant	0.5	
Guevara, Mariana	Senior Consultant	15.8	
Johnson, Julia	Senior Consultant	2.4	
Khan, Azher	Senior Consultant	1.0	
Moily, Nikita	Senior Consultant	85.4	
Montemarano, Tom	Senior Consultant	34.5	
Phung, Teresa	Senior Consultant	0.6	
Reddy D, Venkat	Senior Consultant	25.0	
Segni, Girma	Senior Consultant	8.0	
Siddhanta, Rumika	Senior Consultant	138.4	
Stepp, Amber	Senior Consultant	1.0	
Vijayan, Induja	Senior Consultant	4.0	
Yamakawa(Zhao), Tong	Senior Consultant	108.0	

Anand, Rohan	Consultant	30.8	
Besic, Aida	Consultant	81.4	
Brennan, Terence	Consultant	40.6	
Dangi, Amulya Singh	Consultant	5.5	
Elztahry, Sumaya	Consultant	3.5	
Ghosh, Rishit	Consultant	36.5	
Gillis, E'Ona	Consultant	0.2	
Koch, Ruth	Consultant	9.7	
Krishna, Shiva	Consultant	41.9	
Licenziato, Anthony	Consultant	1.3	
Modi, Yash	Consultant	12.6	
Pravin Bhavsar, Shivani	Consultant	19.9	
Priya M, Sai	Consultant	28.6	
Saif, Ali	Consultant	10.4	
Sanjana, Michelle	Consultant	0.2	
Saxena, Gaurav	Consultant	160.0	
Seda, Kevin	Consultant	13.2	
Soni, Shivangi	Consultant	46.0	
Suresh, Akhil Suresh	Consultant	20.0	
Varshini V, Amrutha	Consultant	66.7	
Waszcak, Olivia	Consultant	3.5	
Wilkerson, Emory	Consultant	1.5	
Xakellis, Chris	Consultant	3.4	
Professional Subtotal :		1,384.9	\$153,125.00

Professional	Level	Rate	Hours	Fees
<i>Tax Provision Services</i>				
Simpson, Brandon	Manager	\$500.00	0.4	\$200.00
Lian, Lindsay	Senior Consultant	\$250.00	12.5	\$3,125.00
Professional Subtotal :			12.9	\$3,325.00

Professional	Level	Rate	Hours	Fees
<i>Tax Restructuring Services</i>				
Boulos, Ala'a	Partner/Principal	\$670.00	3.0	\$2,010.00
Bowman, Dan	Partner/Principal	\$670.00	6.8	\$4,556.00
Forrest, Jonathan	Partner/Principal	\$670.00	2.5	\$1,675.00
Huang, Lucy	Managing Director	\$670.00	47.7	\$31,959.00

McKibbin, Brendon	Partner/Principal	\$670.00	2.5	\$1,675.00
McMahon, Sean	Managing Director	\$670.00	0.3	\$201.00
Peloro, Sal	Partner/Principal	\$670.00	3.8	\$2,546.00
Piazza, Jim	Partner/Principal	\$670.00	19.7	\$13,199.00
Sullivan, Brian	Managing Director	\$670.00	15.5	\$10,385.00
Trachtenberg, Jack	Partner/Principal	\$670.00	1.0	\$670.00
Tzavelis, Elias	Partner/Principal	\$670.00	20.3	\$13,601.00
Corrigan, Kevin	Senior Manager	\$600.00	54.8	\$32,880.00
Fielding, Stephen	Senior Manager	\$600.00	54.0	\$32,400.00
Lee, Sam	Senior Manager	\$600.00	7.5	\$4,500.00
Rivera, Felix	Senior Manager	\$600.00	109.4	\$65,640.00
Tucker, Erin	Senior Manager	\$600.00	9.0	\$5,400.00
Chatten, Colin	Manager	\$500.00	19.3	\$9,650.00
Fama, Frank	Manager	\$500.00	14.5	\$7,250.00
Healy, Steve	Manager	\$500.00	7.1	\$3,550.00
Hernandez, Alex	Manager	\$500.00	2.2	\$1,100.00
Karimova, Liliya	Manager	\$500.00	18.3	\$9,150.00
Patel, Smeet	Manager	\$500.00	92.2	\$46,100.00
Simpson, Brandon	Manager	\$500.00	6.8	\$3,400.00
Sullivan, Megan	Manager	\$500.00	147.2	\$73,600.00
Gorman, Joe	Senior Consultant	\$250.00	2.6	\$650.00
Jha, Nutan	Senior Consultant	\$250.00	0.4	\$100.00
Karki, Dipa	Senior Consultant	\$250.00	52.2	\$13,050.00
Lian, Lindsey	Senior Consultant	\$250.00	0.6	\$150.00
N Nair, Nisha Nair	Senior Consultant	\$250.00	48.9	\$12,225.00
Priya M, Sai	Senior Consultant	\$250.00	0.6	\$150.00
Varma, Tejasvee	Senior Consultant	\$250.00	23.2	\$5,800.00
Farhath, Nida	Consultant	\$200.00	1.0	\$200.00
Genova, Joseph	Consultant	\$200.00	119.6	\$23,920.00
Kumar, Chaitanya	Consultant	\$200.00	186.0	\$37,200.00
Licenziato, Anthony	Consultant	\$200.00	19.3	\$3,860.00
May, Molly	Consultant	\$200.00	8.5	\$1,700.00
Wegesin, Jack	Consultant	\$200.00	16.8	\$3,360.00
Professional Subtotal :			1,145.1	\$479,462.00

Total	Blended Hourly Rate:	\$249.47	3,821.3	\$953,295.10
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CUMULATIVE FEES BY CATEGORY SUMMARY

For the Period June 26, 2023 through September 14, 2023

Categories	Hours	Fees
Business Employee Incentive Program	6.5	\$4,005.00
Canada Out of Scope Tax Services	20.0	\$11,930.00
Canada Revenue Agency Services	3.6	\$2,200.00
Canada Tax Compliance Services	49.4	\$20,000.00
Firm Retention	4.2	\$2,082.00
Indirect Tax Canada Compliance Services	11.8	\$4,050.00
Indirect Tax Canada Out of Scope Services	89.8	\$37,907.10
Indirect Tax Compliance Services	596.3	\$46,001.00
Indirect Tax Consulting Services	148.7	\$65,666.00
Indirect Tax Out of Scope Services	30.2	\$15,680.00
Preparation of Fee Applications	21.2	\$4,240.00
Puerto Rico Tax Compliance Services	81.6	\$14,875.00
Puerto Rico Tax Out of Scope Services	5.3	\$1,570.00
Tax Advisory Services	209.8	\$87,177.00
Tax Compliance Services	1,384.9	\$153,125.00
Tax Provision Services	12.9	\$3,325.00
Tax Restructuring Services	1,145.1	\$479,462.00
Fee's Category Subtotal :	3,821.3	\$953,295.10

CUMULATIVE EXPENSES BY CATEGORY SUMMARY

For the Period June 26, 2023 through September 14, 2023

Expense Categories	Total Expenses for the Period
Meals	\$28.32
Taxi	\$95.85
Expense Category Subtotal :	\$124.17

UNITED STATES BANKRUPTCY COURT
DISTRICT OF NEW JERSEY

In re:

BED BATH & BEYOND Inc., *et al.*,¹

Debtors.

Chapter

11

Case No. 23-13359 (VFP)

(Jointly Administered)

**FIRST AND FINAL FEE
APPLICATION OF DELOITTE TAX LLP
FOR COMPENSATION FOR SERVICES
RENDERED AND REIMBURSEMENT OF EXPENSES
AS TAX ADVISORY SERVICES PROVIDER TO THE DEBTORS
FOR THE PERIOD FROM JUNE 26, 2023 THROUGH SEPTEMBER 14, 2023**

Deloitte Tax LLP (“Deloitte Tax” or the “Applicant”), tax advisory services provider to Bed Bath & Beyond Inc., and its affiliated debtor entities as debtors and debtors-in-possession (collectively, the “Debtors”) in these Chapter 11 Cases, hereby seeks final allowance and payment of compensation and reimbursement of expenses pursuant to sections 330 and 331 of title 11 of the United States Code (the “Bankruptcy Code”), rule 2016 of the Federal Rules of Bankruptcy Procedure (the “Bankruptcy Rules”), and rules 2016-1 and 2016-3 of the Local Rules of the United States Bankruptcy Court, District of New Jersey (the “Local Rules”), for the period commencing June 26, 2023 through September 14, 2023 (the “Final Application Period”). In support of this final fee application (this “Final Fee Application”), Deloitte Tax respectfully represents as follows:

¹ The last four digits of Debtor Bed Bath & Beyond Inc.’s tax identification number are 0488. A complete list of the Debtors in these Chapter 11 Cases and each such Debtor’s tax identification number may be obtained on the website of the Debtors’ claims and noticing agent at <https://restructuring.ra.kroll.com/bbby>. The location of Debtor Bed Bath & Beyond Inc.’s principal place of business and the Debtors’ service address in these Chapter 11 Cases is 650 Liberty Avenue, Union, New Jersey 07083.

JURISDICTION

1. The United States Bankruptcy Court for the District of New Jersey (the “Court”) has jurisdiction to consider and determine this matter pursuant to 28 U.S.C. §§ 157 and 1334(b) and the *Standing Order of Reference to the Bankruptcy Court Under Title 11*, entered July 23, 1984, and amended on September 18, 2012 (Simandle, C.J.). This is a core proceeding pursuant to 28 U.S.C. § 157(b). Venue is proper before this Court pursuant to 28 U.S.C. §§ 1408 and 1409.

STATUTORY BASIS

2. The statutory predicates for the relief requested herein are: (a) sections 330 and 331 of the Bankruptcy Code; (b) rule 2016 of the Bankruptcy Rules; and (c) rules 2016-1 and 2016-4 of the Local Rules.

BACKGROUND

3. On April 23, 2023 (the “Petition Date”), each Debtor filed a voluntary petition for relief under chapter 11 of the Bankruptcy Code. On April 24, 2023, the Court entered an order authorizing the procedural consolidation and joint administration of these Chapter 11 Cases pursuant to Bankruptcy Rule 1015(b) [Docket No. 75].

4. On May 5, 2023, the United States Trustee for the District of New Jersey (the “U.S. Trustee”) appointed an official committee of unsecured creditors pursuant to section 1102 of the Bankruptcy Code (the “Committee”) [D.I. 218].

5. As of the Petition Date, the Debtors were the largest home goods retailer in the United States, offering everything from bed linens to cookware to home organization, baby care, and more. In addition to their e-commerce website, the Debtors offered merchandise for sale through their Bed Bath & Beyond stores and buybuy BABY stores with locations across North America. Additional information regarding the Debtors’ business and capital structure and the

circumstances leading to the commencement of the Chapter 11 Cases is set forth in the *Declaration of Holly Etlin, Chief Restructuring Officer and Chief Financial Officer of Bed Bath & Beyond Inc., in Support of the Debtors' Chapter 11 Petitions and First Day Motions* [Docket No. 10] and the *Amended Disclosure Statement Relating to the Amended Joint Chapter 11 Plan of Bed Bath & Beyond Inc. and its Debtor Affiliates* [Docket No. 1713].

6. On September 14, 2023, the Court entered an order confirming the Second Amended Joint Chapter 11 Plan of Bed Bath & Beyond Inc. and its Debtor Affiliates [Docket No. 2172].

RETENTION OF DELOITTE TAX LLP

7. On July 26, 2023, the Debtors filed the *Debtors' Application for Entry of an Order (I) Authorizing the Employment and Retention of Deloitte Tax LLP as Tax Advisory Services Provider to the Debtors and Debtors in Possession Effective as of June 26, 2023, (II) Approving the Terms of Deloitte Tax's Employment, and (III) Granting Related Relief* [Docket No. 1534] (the "Retention Application").

8. On August 4, 2023, the Court entered an order approving the Retention Application [Docket No. 1825] (the "Retention Order").

RELIEF REQUESTED

9. By this Final Fee Application, Deloitte Tax respectfully requests final allowance and payment of 100% of \$953,295.10 as compensation for professional services rendered to the Debtors during the Final Application Period, together with the reimbursement of its reasonable and necessary expenses incurred, in the amount of \$124.17, for a total requested allowance of fees

and expenses of \$953,419.27 incurred during the Final Application Period.

10. Deloitte Tax submits this Final Fee Application in accordance with the Retention Order. All services for which Deloitte Tax requests compensation were performed for the Debtors.

BASIS FOR RELIEF

11. This is the first and final fee application filed by Deloitte Tax in these cases. In connection with the professional services rendered, by this Final Fee Application, Deloitte Tax seeks compensation in the amount of \$953,295.10. The Applicant maintains computerized records of the time expended in the rendering of the professional services required by the Debtors. These records are maintained in the ordinary course of the Applicant's business. A detailed statement of hours spent rendering professional services to the Debtors in support of Deloitte Tax's request for compensation for fees incurred during the Final Application Period is attached hereto as **Exhibit A**. **Exhibit A**: (a) identifies the professionals and paraprofessionals that rendered services in each project category; and (b) describes each service such professional or paraprofessional performed.

12. Deloitte Tax also maintains computerized records of all expenses incurred in connection with the performance of professional services. By this Final Fee Application, Deloitte Tax also seeks expense reimbursement of \$124.17 during the Final Application Period. A summary of actual and necessary expenses incurred by Deloitte Tax during the Final Application Period is attached hereto as **Exhibit B**. Deloitte Tax does not charge for photocopying, out-going facsimile transmissions, or long-distance telephone calls on faxes. Deloitte Tax customarily charges for conference call expenses.

13. No agreement or understanding exists between Deloitte Tax and any nonaffiliated or unrelated person or persons for the sharing of compensation received or to be received for professional services rendered in or in connection with these cases.

14. Deloitte Tax engaged a DTTL Member Firm located in Canada (“Deloitte Canada”) as a subcontractor to provide certain services to the Debtors, which were approved by the Retention Order, entered on August 4, 2023. The fees and expenses of such entity are included in this Final Fee Application.

DESCRIPTION OF SERVICES RENDERED

15. Deloitte Tax provides below an overview of the services it rendered as tax advisory services provider to the Debtors during the Final Application Period. Detailed descriptions of these services, the amount of fees incurred, the amount of hours spent providing services, and the actual and necessary expenses incurred in providing such services throughout the Final Application Period are also provided in the attached exhibits.

Business Employee Incentive Program:

Hours 6.5, Amount \$4,005.00

- Deloitte Tax reviewed New Jersey business incentive program grant agreements and analyzed outstanding payments from the New Jersey Economic Development Agency.

Canada Tax Compliance Services:

Hours 49.4, Amount \$20,000.00

- Deloitte Canada performed tax compliance services in relation to the taxation year end February 28, 2023, for Bed Bath & Beyond Inc. Canadian corporate treaty-based tax return, BBB Canada LTD Canadian corporate tax return, BBB Canada LP Inc. Canadian corporate tax return, and BBB Canada LP partnership information tax return.

Canada Tax Out of Scope Services:

Hours 20.0, Amount \$11,930.00

- Deloitte Canada reviewed financial data and accounting write-downs, performed reconciliation of intercompany schedules provided by the Debtors, and held discussions pursuant to debt and associated foreign exchange.
- Deloitte Canada also reviewed historical branch tax computations from past tax returns, including researching potential domestic and treaty-based exemptions from branch tax.

Canada Revenue Agency Services:

Hours 3.6, Amount \$2,200.00

- Deloitte Canada held discussions with Canadian tax authorities on behalf of Bed Bath & Beyond Canada entities regarding refunds and year-end dates.

Indirect Tax Canada Compliance Services:

Hours 11.8, Amount \$4,050.00

- Deloitte Canada assisted the Debtors with Bed Bath & Beyond Canada LP and Bed Bath & Beyond Inc. goods and services tax/harmonized sales tax, Saskatchewan Provincial sales tax, British Columbia Provincial sales tax, and Manitoba Provincial sales tax returns.

Indirect Tax Canada Out of Scope Services:

Hours 89.8, Amount \$37,907.10

- Deloitte Canada performed and prepared an audit of the fiscal year 2021 input tax credits and sales amounts in the filed returns prior to submission to Canada Revenue Agency.

Indirect Tax Compliance Services:

Hours 596.3, Amount \$46,001.00

- Deloitte Tax performed services for the preparation and filing of sales and use tax returns for the filing periods of May 2023 through September 2023.

Indirect Tax Consulting Services:

Hours 148.7, Amount \$65,666.00

- Deloitte Tax assisted the Debtors with indirect tax audits, including, but not limited to, discussions with certain Debtors and applicable State Tax jurisdictions, participated in internal state tax weekly update calls, and created and maintained indirect tax audit and bankruptcy claim trackers.

Indirect Tax Out of Scope Services:

Hours 30.2, Amount \$15,680.00

- Deloitte Tax assisted with indirect tax notice resolution matters, including, but not limited to, participating in discussions with applicable state tax jurisdictions and participating in internal and client weekly notice resolution status calls.

Puerto Rico Tax Compliance Services:

Hours 81.6, Amount \$14,875.00

- Deloitte Puerto Rico performed tax compliance services in relation to the taxation year end February 25, 2023, for Bed Bath & Beyond Inc. Corporate Income Tax, Personal Property Income Tax, and Volume of Business Declaration with Puerto Rico tax authorities.

Puerto Rico Tax Out of Scope Services:

Hours 5.3, Amount \$1,570.00

- Deloitte Puerto Rico participated in discussions with Municipality of Guaynabo tax authorities on behalf of the Debtors regarding the financial information to be used for the filing of tax returns for the 2023-2024 fiscal year.
- Deloitte Puerto Rico assisted the Debtors with research regarding bankruptcy filing requirements for Volume of Business Declaration.

Tax Advisory Services:

Hours 209.8, Amount \$87,177.00

- Deloitte Tax assisted the Debtors with various tax matters, including but not limited to responding to information document requests provided by the Internal Revenue Service related to the Debtors' ongoing Internal Revenue Service audit, and assisting the Debtors with various state income tax audits and obtaining state income tax refunds by contacting the various state taxing authorities, participating in internal and client status calls related to the same, and maintaining a tax refund and audit tracker.

Tax Compliance Services:

Hours 1,384.9, Amount \$153,125.00

- Deloitte Tax assisted the Debtors in preparing federal, state, local and international tax returns for the 2022 tax year.
- Deloitte Tax assisted the Debtors in calculating the amounts of extension payments that the Debtors were to make to certain taxing authorities.
- Deloitte Tax also assisted in calculating 2023 quarterly estimated tax payments.

- Deloitte Tax performed services related to the preparation and filing of personal property tax returns.

Tax Provision Services:

Hours 12.9, Amount \$3,325.00

- Deloitte Tax assisted with the calculation of the Debtor's income tax provision under the provisions of ASC 740, *Income Taxes*, ("ASC 740") for the interim and fiscal year-ended February 25, 2023.

Tax Restructuring Services:

Hours 1,145.1, Amount \$479,462.00

- Deloitte Tax assisted the Debtors with various tax matters as it relates to the Debtors' debt restructuring and/or bankruptcy filings, including but not limited to advising on the Debtor's tax attributes, cancellation of debt income, IRC Section 382 "ownership change" and calculating each Debtor's stock basis.

Firm Retention:

Hours 4.2 Amount \$2,082.00

- Deloitte Tax prepared Deloitte Tax's retention documents, including its declaration in support of its retention.

Preparation of Fee Applications:

Hours 21.2 Amount \$4,240.00

- Deloitte Tax begin to prepare the Final Fee Application.

**ALLOWANCE OF COMPENSATION
AND ACTUAL AND NECESSARY EXPENSES**

16. Because of the benefits realized by the Debtors, the nature of services provided, the amount of work done, the time consumed, and the skill required, Deloitte Tax requests that it be

allowed, on a final basis, compensation for the professional services rendered during the Final Application Period in the sum of \$953,295.10.

17. During the Final Application Period, allowance of compensation in the amount requested would result in a blended hourly billing rate for professionals of approximately \$249.47.

18. Deloitte Tax respectfully submits that the professional services rendered by Deloitte Tax for the Debtors during the Final Application Period were reasonable, necessary, and appropriate to administer these Chapter 11 Cases and related matters.

19. Deloitte Tax has disbursed, and requests reimbursement for, a total of \$124.17 in expenses. In providing professional services for the Debtors during the Final Application Period, which represents actual, necessary expenses incurred in the rendition of professional services in these Chapter 11 Cases.

20. Deloitte Tax believes that the actual expenses incurred in providing professional services during the Final Application Period were necessary, reasonable, and justified under the circumstances to provide services to the Debtors in these Chapter 11 Cases.

DELOITTE TAX'S REQUESTED FEES SHOULD BE ALLOWED BY THIS COURT

21. Section 330 of the Bankruptcy Code provides that a court may award a professional employed under section 327 of the Bankruptcy Code “reasonable compensation for actual, necessary services rendered . . . and reimbursement for actual, necessary expenses.” 11 U.S.C. § 330(a)(1). Section 330 sets forth the criteria for the award of compensation and reimbursement:

In determining the amount of reasonable compensation to be awarded . . . the court shall consider the nature, the extent, and the value of such services, taking into account all relevant factors, including –

- (a) the time spent on such services; the rates charged for such services;
- (b) whether the services were necessary to the administration of, or beneficial at the time at which the service was rendered

toward the completion of, a case under this title;

- (c) whether the services were performed within a reasonable amount of time commensurate with the complexity, importance, and nature of the problem, issue, or task addressed;
- (d) with respect to a professional person, whether the person is board certified or otherwise has demonstrated skill and experience in the bankruptcy field; and
- (e) whether the compensation is reasonable based on the customary compensation charged by comparably skilled practitioners in cases other than cases under this title.

11 U.S.C. § 330(a)(3).

12 In the instant case, Deloitte Tax respectfully submits that the services for which it seeks compensation in this Final Application Period were necessary for and beneficial to the Debtors and were performed economically, effectively, and efficiently. Deloitte Tax further submits that the compensation requested herein is reasonable in light of the nature, extent, and value of such services to the Debtors. Further, in accordance with the factors enumerated in section 330 of the Bankruptcy Code, the amount of fees requested is fair and reasonable given: (a) the complexity of these cases; (b) the time expended; (c) the nature and extent of the services rendered; (d) the value of such services; and (e) the costs of comparable services other than in a case under the Bankruptcy Code. Accordingly, the approval of the compensation sought herein is warranted.

CERTIFICATE OF COMPLIANCE AND WAIVER

13 The undersigned representative of Deloitte Tax certifies that Deloitte Tax has reviewed the requirements of rule 2016-4 of the Local Rules and that the Final Fee Application substantially complies with that Local Rule. To the extent that the Final Fee Application does not comply in all respects with the requirements of Local Rule 2016-4, Deloitte Tax believes that such deviations are not material and respectfully requests that any such requirement be waived.

WHEREFORE, Deloitte Tax respectfully requests that the Court enter an order: (a) granting final allowance of compensation for professional services rendered to the Debtors by Deloitte Tax during for the Final Application Period in the amount of \$953,295.10 for compensation for professional services rendered during the Final Application Period; (b) granting the reimbursement, on a final basis, of \$124.17 of the actual and necessary expenses incurred by Deloitte Tax in these cases during the Final Application Period; (c) authorizing and directing the Debtors to pay all such amounts to Deloitte Tax to the extent not previously paid; and (d) granting such other and relief as may be just and proper.

Dated: November 1, 2023

Respectfully submitted,

DELOITTE TAX LLP

/s/ James Piazza

James Piazza

Partner

110 Morris Street

Morristown, NJ 07960

Telephone: 973.602.6784

Facsimile: 973.451.6784

**UNITED STATES BANKRUPTCY COURT
DISTRICT OF NEW JERSEY**

In re:

BED BATH & BEYOND Inc., *et al.*,¹

Debtors.

Chapter 11

Case No. 23-13359 (VFP)

(Jointly Administered)

CERTIFICATION OF JAMES PIAZZA

James Piazza, deposes and says:

- 1) I am a partner in the applicant firm, Deloitte Tax LLP.
- 2) I have personally led, as the partner, the professional services rendered by Deloitte Tax LLP, as tax advisory services provider and am familiar with all work performed on behalf of the Debtors by the personnel of my firm.
- 3) I have reviewed the foregoing Application and the facts set forth therein are true and correct to the best of my knowledge, information, and belief.

Dated: October November 1, 2023

/s/ James Piazza

James Piazza
Partner

¹ The last four digits of Debtor Bed Bath & Beyond Inc.'s tax identification number are 0488. A complete list of the Debtors in these Chapter 11 Cases and each such Debtor's tax identification number may be obtained on the website of the Debtors' claims and noticing agent at <https://restructuring.ra.kroll.com/bbby>. The location of Debtor Bed Bath & Beyond Inc.'s principal place of business and the Debtors' service address in these Chapter 11 Cases is 650 Liberty Avenue, Union, New Jersey 07083.

EXHIBIT A

Professional Services from the Period
June 26, 2023 through September 14, 2023

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Bed Bath & Beyond Inc.

Deloitte Tax LLP

Fees Sorted by Category for the Fee Period

June 26, 2023 - September 14, 2023

Date	Description	Rate	Hours	Fees
<i>Business Employee Incentive Program</i>				
07/10/2023				
Szymelewicz, Anthony	Review termination letters that New Jersey Economic Development Authority sent to Bed Bath and Beyond regarding New Jersey business employment incentive program agreements.	\$600.00	1.0	\$600.00
07/14/2023				
Szymelewicz, Anthony	Analyze headcount referenced in the termination letter for New Jersey business employment incentive program.	\$600.00	1.0	\$600.00
07/19/2023				
Szymelewicz, Anthony	Review New Jersey business incentive program grant agreements.	\$600.00	1.0	\$600.00
07/20/2023				
Szymelewicz, Anthony	Call between N. Talvaccia, Esq (Cooper Levenson) to give background on the New Jersey business employment incentive program.	\$600.00	0.5	\$300.00
07/21/2023				
Nerlich, Carl	Call between N. Talvacchia, Esq. (Cooper Levenson), T. Andrisano, L. Crossen (Bed Bath and Beyond), A. Szymelewicz (Deloitte) regarding the pursuit of past due business employment incentive program payments during the bankruptcy process.	\$670.00	1.0	\$670.00
Szymelewicz, Anthony	Call with N. Talvacchia, Esq. (Cooper Levenson), T. Andrisano, L. Crossen (Bed Bath and Beyond) and C. Nerlich (Deloitte) regarding the pursuit of past due business employment incentive program payments during the bankruptcy process.	\$600.00	1.0	\$600.00

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Bed Bath & Beyond Inc.

Deloitte Tax LLP

Fees Sorted by Category for the Fee Period

June 26, 2023 - September 14, 2023

Date	Description	Rate	Hours	Fees
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Business Employee Incentive Program

07/28/2023

Szymelewicz, Anthony	Call with T. Andrisano, L. Corssen (Bed Bath and Beyond) along with M. Guariglia Esq. (McCarter English) about pursuing the past due business employment incentive program payments owed to Bed Bath and Beyond.	\$600.00	0.5	\$300.00
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08/17/2023

Nerlich, Carl	Obtain outstanding payments that were owed from the New Jersey Economic Development Agency for Business Employment Incentive Program payments.	\$670.00	0.5	\$335.00
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Subtotal for Business Employee Incentive Program:			6.5	\$4,005.00
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Canada Out of Scope Tax Services

07/18/2023

Vendramini, Julien	Review consolidated balance sheet for use in BBB Canada LPs partnership tax return.	\$250.00	1.2	\$300.00
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07/20/2023

Vendramini, Julien	Call with L. Karimova, J. Chau (both Deloitte) and T. Andrisano, J. Berry (BBB) to understand accounting for BBB Canada LP.	\$250.00	0.5	\$125.00
Vendramini, Julien	Call with J. Chau (Deloitte) to discuss accounting matters and to reflect on the Canadian partnership return	\$250.00	0.3	\$75.00

08/14/2023

Della Rossa, Carolyn	Review balance sheet in regards to underlying transactions including client comments on repayment of debt, timing of the repayment, implications of whether foreign exchange considerations had been addressed	\$670.00	1.0	\$670.00
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Bed Bath & Beyond Inc.

Deloitte Tax LLP

Fees Sorted by Category for the Fee Period

June 26, 2023 - September 14, 2023

Date	Description	Rate	Hours	Fees
<i>Canada Out of Scope Tax Services</i>				
08/16/2023				
Della Rossa, Carolyn	Call with T. Andrisano (BBB) to discuss the accounting writeoffs performed during the year and to understand intercompany balances	\$670.00	0.5	\$335.00
08/17/2023				
Della Rossa, Carolyn	Review schedules to intercompany accounts clearing	\$670.00	1.5	\$1,005.00
08/22/2023				
Della Rossa, Carolyn	Research in regards to Branch tax for BBB Canada LP Inc. including CRA interpretations the application of Canada-US Treaty Article X(6) on branch tax application in a loss situation	\$670.00	1.5	\$1,005.00
Vendramini, Julien	Call with C. Della Rossa to go over accounting reconciliations and reflecting the balances in the tax return.	\$250.00	0.6	\$150.00
08/23/2023				
Vendramini, Julien	Preparation for call with client to review outstanding accounting questions in regards to BBB Canada LP Inc.	\$250.00	0.4	\$100.00
Vendramini, Julien	Call with T. Andrisano, J. Perri, J. Berry (BBB) to settle outstanding accounting questions in regards to BBB Canada LP Inc.	\$250.00	0.5	\$125.00
08/24/2023				
DeGrace, Denis	Research regarding applicability of part XIV tax to BBB Canada LP Inc.	\$670.00	2.0	\$1,340.00
08/25/2023				
DeGrace, Denis	Research applicability of part XIV tax to BBB Canada LP Inc.	\$670.00	3.0	\$2,010.00
Della Rossa, Carolyn	Research in regards to Branch tax for BBB Canada LP Inc. including CRA interpretations the application of Canada-US Treaty Article X(6) on branch tax application in a loss situation	\$670.00	3.0	\$2,010.00

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Bed Bath & Beyond Inc.

Deloitte Tax LLP

Fees Sorted by Category for the Fee Period

June 26, 2023 - September 14, 2023

Date	Description	Rate	Hours	Fees
<i>Canada Out of Scope Tax Services</i>				
08/28/2023				
Della Rossa, Carolyn	Review of past year's computation of investment allowance	\$670.00	4.0	\$2,680.00
Subtotal for Canada Out of Scope Tax Services:			20.0	\$11,930.00

Canada Revenue Agency Services

07/28/2023				
Della Rossa, Carolyn	Follow-up with team in regards to Canada Revenue Agency (CRA) refund	\$0.00	0.2	\$0.00
08/02/2023				
Della Rossa, Carolyn	Coordination with team in regards to CRA balances and refund status	\$0.00	0.5	\$0.00
Della Rossa, Carolyn	Coordination with team in regards to CRA balances and refund status	\$0.00	0.5	\$0.00
08/15/2023				
Della Rossa, Carolyn	Coordination with team in regards to CRA balances and refund status	\$0.00	0.5	\$0.00
08/23/2023				
Vendramini, Julien	Correspondence with T. Andrisano (BBB) regarding Deloitte authorization on Canadian tax accounts with authorities.	\$0.00	1.5	\$0.00
08/24/2023				
Vendramini, Julien	Correspondence with T. Andrisano (BBB) regarding Deloitte authorization on Canadian tax accounts with authorities.	\$0.00	0.4	\$0.00
Subtotal for Canada Revenue Agency Services:			3.6	\$0.00

Canada Tax Compliance Services

06/16/2023				
Vendramini, Julien	Correspondence with L. Karimova (Deloitte) regarding planning of Canadian tax returns	\$0.00	0.8	\$0.00

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Bed Bath & Beyond Inc.

Deloitte Tax LLP

Fees Sorted by Category for the Fee Period

June 26, 2023 - September 14, 2023

Date	Description	Rate	Hours	Fees
<i>Canada Tax Compliance Services</i>				
07/06/2023				
Vendramini, Julien	Correspondence with L. Karimova (Deloitte) regarding 2023 tax compliance, including Canadian Corporate returns (T2) and Partnership return (T5013)	\$0.00	0.4	\$0.00
07/10/2023				
Vendramini, Julien	Preparation of 2023 Canadian tax compliance information request list for FY23 returns	\$0.00	0.7	\$0.00
Vendramini, Julien	Call with L. Karimova (Deloitte) to discuss information request for BBB Canada LP FY23 Partnership tax return (T5013)	\$0.00	0.5	\$0.00
07/11/2023				
Vendramini, Julien	Call with T. Andrisano, J. Berry, J. Lykin (BBB) and S. Lee, A. Kurtnath, V. Syrok, L. Huang, J. Heberet-Vendramini, L. Karimova (all Deloitte) to discuss status update, open items and timeline for FY23 Canadian tax returns	\$0.00	0.5	\$0.00
Vendramini, Julien	Call with J. Chau (Deloitte) to discuss information received to date and status of BBB Canada LP FY23 Partnership tax return	\$0.00	0.2	\$0.00
07/19/2023				
Vendramini, Julien	Preparation of BBB Canada LP partnership tax return for FY23 (T5013).	\$0.00	6.9	\$0.00
07/20/2023				
Chau, Jean Paul	Call with L. Karimova, J. Hebert-Vendramini, and JP. Chau (all Deloitte) and T. Andrisano, J. Berry (BBB) to discuss open items list for BBB Canada partnership return (T5013)	\$0.00	0.5	\$0.00
07/25/2023				
Chau, Jean Paul	Review questions pertaining to the preparation of BBB Canada LP FY23 Partnership tax return (T5013)	\$0.00	0.5	\$0.00

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Bed Bath & Beyond Inc.

Deloitte Tax LLP

Fees Sorted by Category for the Fee Period

June 26, 2023 - September 14, 2023

Date	Description	Rate	Hours	Fees
<i>Canada Tax Compliance Services</i>				
07/25/2023				
Della Rossa, Carolyn	Discussions with J. Chau and J. Hebert-Vendramini (Deloitte) regarding outstanding questions/issues for Canada LP FY23 Partnership return (T5013)	\$0.00	0.5	\$0.00
Vendramini, Julien	Meeting with C. Della Rossa, J. Chau (both Deloitte) to assess approach in regards to preparation of partnership return, as well as address outstanding questions.	\$0.00	0.4	\$0.00
Vendramini, Julien	Preparation of BBB Canada LP FY23 partnership tax return (T5013)	\$0.00	2.2	\$0.00
07/26/2023				
Chau, Jean Paul	Review of BBB Canada LP partnership tax return (T5103)	\$0.00	2.5	\$0.00
07/27/2023				
Della Rossa, Carolyn	Quality review of BBB Canada LP FY23 Partnership return (T5013)	\$0.00	1.5	\$0.00
Vendramini, Julien	Preparation of BBB Canada LP FY23 partnership tax return (T5013)	\$0.00	2.4	\$0.00
07/31/2023				
Vendramini, Julien	Corporate tax return preparation (T2) for BBB Canada LP Inc. BBB Canada Ltd and Bed Bath & Beyond Inc.	\$0.00	4.5	\$0.00
08/01/2023				
Vendramini, Julien	Corporate tax return preparation (T2) for BBB Canada LP Inc. BBB Canada Ltd and Bed Bath & Beyond Inc.	\$0.00	1.4	\$0.00
08/07/2023				
Della Rossa, Carolyn	Status updates with J. Chau and J. Hebert-Vendramini (Deloitte) relating to T2 corporate tax filings	\$0.00	0.5	\$0.00
08/09/2023				
Chau, Jean Paul	Review of BBB Canada Ltd and BBB Inc corporate tax returns (T2)	\$0.00	3.5	\$0.00
Della Rossa, Carolyn	Review treaty-based corporate tax return Bed Bath & Beyond Inc.	\$0.00	0.5	\$0.00

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Bed Bath & Beyond Inc.

Deloitte Tax LLP

Fees Sorted by Category for the Fee Period

June 26, 2023 - September 14, 2023

Date	Description	Rate	Hours	Fees
<i>Canada Tax Compliance Services</i>				
08/10/2023				
Chau, Jean Paul	Email to T. Andrisano regarding tax refunds in BBB Canada Ltd and BBB Canada LP Inc. for change of address	\$0.00	0.5	\$0.00
08/15/2023				
Chau, Jean Paul	Email to T. Andrisano for the final tax returns and signature pages for BBB Canada Ltd and BBB Inc.	\$0.00	0.5	\$0.00
Grasso, Juliana	Finalize corporate tax returns for BBB Canada Ltd and BBB Inc	\$0.00	0.1	\$0.00
08/16/2023				
Chau, Jean Paul	Call with T. Andrisano regarding subsequent updates to the corporate tax return.	\$0.00	0.5	\$0.00
08/23/2023				
Della Rossa, Carolyn	Review Branch tax calculation	\$0.00	1.5	\$0.00
Lemieux, Simon	Discussion with C. Della Rossa (Deloitte) regarding part XIV tax, quick review of scheme of investment allowance.	\$0.00	0.2	\$0.00
Samson, Jonathan	Prepare file AUT01 Form to CRA by registered mail for BBB CANADA LP INC. 02282023.	\$0.00	0.3	\$0.00
08/24/2023				
Della Rossa, Carolyn	Preparation of summary email in regards to Branch tax for BBB Canada LP Inc. to T. Andrisano (BBB)	\$0.00	1.0	\$0.00
Lemieux, Simon	Review tax returns of BBB Canada LP Inc, applicable rules, and comments to C. Della Rossa (Deloitte) regarding part XIV tax.	\$0.00	0.4	\$0.00
Samson, Jonathan	Prepare confirmation sent to requester by email for BBB CANADA LP INC. 02282023, AUT-01 Form to CRA.	\$0.00	0.2	\$0.00
Vendramini, Julien	Preparation of BBB Canada LP Inc. T2 Canadian corporate income tax return	\$0.00	2.2	\$0.00

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Bed Bath & Beyond Inc.

Deloitte Tax LLP

Fees Sorted by Category for the Fee Period

June 26, 2023 - September 14, 2023

Date	Description	Rate	Hours	Fees
<i>Canada Tax Compliance Services</i>				
08/25/2023				
Lemieux, Simon	Correspondence with C. Della Rossa and D. DeGrace (Deloitte) to discuss potential applicability of part XIV tax to BBB Canada LP Inc.	\$0.00	0.3	\$0.00
Tibbel, Samantha	Prepare final return for BB Canada Ltd	\$0.00	0.3	\$0.00
Vendramini, Julien	Preparation of BBB Canada LP Inc. T2 Canadian Corporate income tax return, including analysis of applicability of part XIV tax return.	\$0.00	3.8	\$0.00
08/28/2023				
Jing, Yiran	Filing of T106 Information Return of Non-Arm's Length Transactions with Non-Residents for BBB Canada LP Inc.	\$0.00	0.2	\$0.00
Vendramini, Julien	Prepare T106 Information Return of Non-Arm's Length Transactions with Non-Residents filing for BBB Canada LP Inc	\$0.00	0.4	\$0.00
08/29/2023				
Audet, Lyse	Prepare PDF of Canadian corporate tax return (T2) for Bed Bath & Beyond Canada LP Inc.	\$0.00	0.2	\$0.00
DeGrace, Denis	Research applicability of part XIV tax to BBB Canada LP Inc.	\$0.00	0.3	\$0.00
Della Rossa, Carolyn	Finalize BBB Canada LP Inc T106.	\$0.00	0.5	\$0.00
Tibbel, Samantha	Finalize BBB Canada LP Inc tax return.	\$0.00	0.1	\$0.00
Vendramini, Julien	Finalize T2 Canadian corporate income tax return	\$0.00	0.5	\$0.00
08/30/2023				
Vendramini, Julien	Correspondence with T. Andrisano (BBB) regarding communications received from the CRA and obtaining the refund for BBB Canada Ltd.	\$0.00	0.3	\$0.00
08/31/2023				
Vendramini, Julien	Prepare T2 Canadian corporate income tax return for BBB Canada LP Inc.	\$0.00	0.7	\$0.00

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Bed Bath & Beyond Inc.

Deloitte Tax LLP

Fees Sorted by Category for the Fee Period

June 26, 2023 - September 14, 2023

Date	Description	Rate	Hours	Fees
<i>Canada Tax Compliance Services</i>				
09/01/2023				
Della Rossa, Carolyn	Revise BBB Canada LP Inc. tax return	\$0.00	0.3	\$0.00
Tibbel, Samantha	Update BBB Canada LP Inc 02282023.223 tax return.	\$0.00	0.2	\$0.00
09/05/2023				
Della Rossa, Carolyn	Finalization of BBB Canada LP Inc. return	\$0.00	0.5	\$0.00
Vendramini, Julien	Finalize BBB Canada LP Inc T2 Canadian corporate income tax return	\$0.00	0.9	\$0.00
09/06/2023				
Audet, Lyse	Prepare PDF of Canadian corporate tax return (T2) for Bed Bath & Beyond Canada LP Inc.	\$0.00	0.2	\$0.00
Samson, Jonathan	E-file Canadian corporate tax return for BBB Canada LP Inc	\$0.00	0.3	\$0.00
Vendramini, Julien	Filing of BBB Canada LP Inc - T2 Canadian corporate income tax return	\$0.00	0.5	\$0.00
09/12/2023				
Vendramini, Julien	Response to T. Andrisano regarding impacting U.S. tax compliance	\$0.00	0.6	\$0.00
Subtotal for Canada Tax Compliance Services:			49.4	\$0.00

Firm Retention

07/14/2023				
Karimova, Liliya	Call with M. Rothchild, D. DeGrace (Deloitte) to discuss the retention and checks for Deloitte Canada member firm engagement.	\$500.00	0.2	\$100.00
Karimova, Liliya	Email to F. Rivera (Deloitte) regarding engagement letter for sales and use tax audits.	\$500.00	0.1	\$50.00
Karimova, Liliya	Review update pricing model for WBS (charge codes) set up.	\$500.00	0.2	\$100.00

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Bed Bath & Beyond Inc.

Deloitte Tax LLP

Fees Sorted by Category for the Fee Period

June 26, 2023 - September 14, 2023

Date	Description	Rate	Hours	Fees
<i>Firm Retention</i>				
07/18/2023				
Karimova, Liliya	Compare tax rates between tax compliance engagement letter originally prepared with tax reconstructing engagement letter and new tax compliance engagement letter.	\$500.00	0.3	\$150.00
Karimova, Liliya	Review of filed ordinary course professionals declaration.	\$500.00	0.5	\$250.00
08/04/2023				
Szymelewicz, Anthony	Perform a billing analysis for the bankruptcy court for the invoices that were issued prior to bankruptcy.	\$600.00	0.5	\$300.00
08/17/2023				
Nerlich, Carl	Discussions with A. Szymelewicz (Deloitte) regarding updates provided to L. Karimova (Deloitte) to address the US Trustee's questions regarding billings.	\$670.00	0.5	\$335.00
08/29/2023				
Szymelewicz, Anthony	Perform a billing analysis for the bankruptcy court for the invoices that were issued prior to bankruptcy.	\$600.00	0.2	\$120.00
09/05/2023				
Piazza, Jim	Review analysis of payments from BBB prior to filing and review of related letter to US Trustee regarding same.	\$670.00	0.6	\$402.00
09/14/2023				
Ensley, Brian	Review BBBY Bankruptcy court orders authorizing Deloitte Tax to provide tax services during bankruptcy proceedings.	\$250.00	0.8	\$200.00
Ensley, Brian	Email F. Rivera, S. Patel (Deloitte) regarding bankruptcy orders authorizing Deloitte to provide tax services in ordinary course.	\$250.00	0.3	\$75.00
Subtotal for Firm Retention:			4.2	\$2,082.00

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Bed Bath & Beyond Inc.

Deloitte Tax LLP

Fees Sorted by Category for the Fee Period

June 26, 2023 - September 14, 2023

Date	Description	Rate	Hours	Fees
<i>Indirect Tax Canada Compliance Services</i>				
08/15/2023				
Zung, Daniel	Mail Bed Bath & Beyond Inc. Goods and Services Tax/Harmonized Sales Tax account authorization form for Deloitte to CRA.	\$0.00	0.8	\$0.00
Zung, Daniel	Call Canada Revenue Agency (general line) to confirm receipt of authorization forms.	\$0.00	0.8	\$0.00
08/17/2023				
Farooqi, Haifa	Review July 2023 Bed Bath & Beyond Canada LP and Bed Bath & Beyond Inc. Goods and Services Tax/Harmonized Sales Tax, Saskatchewan Provincial Sales Tax, British Columbia Provincial Sales Tax, Manitoba Provincial Sales Tax returns.	\$0.00	2.0	\$0.00
Mansoor, Ali	Prepare July Goods and Services Tax/Harmonized Sales Tax for Bed Bath & Beyond Inc and Bed Bath & Beyond Canada LP.	\$0.00	0.5	\$0.00
Mansoor, Ali	Prepare Saskatchewan/Manitoba/British Columbia Provincial Sales Tax returns for Bed Bath & Beyond Inc and Bed Bath & Beyond Canada LP.	\$0.00	0.5	\$0.00
08/18/2023				
Major, Gitane	Review July 2023 Bed Bath & Beyond Canada LP and Bed Bath & Beyond Inc. Goods and Services Tax/Harmonized Sales Tax.	\$0.00	0.4	\$0.00
Major, Gitane	Review July 2023 Saskatchewan Provincial Sales Tax, British Columbia Provincial Sales Tax, Manitoba Provincial Sales Tax returns.	\$0.00	0.4	\$0.00
Mansoor, Ali	Call to Manitoba Department of Finance to review Manitoba Provincial Sales Tax filings and payments.	\$0.00	1.0	\$0.00

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Deloitte Tax LLP

Fees Sorted by Category for the Fee Period

June 26, 2023 - September 14, 2023

Date	Description	Rate	Hours	Fees
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Indirect Tax Canada Compliance Services

08/30/2023

Samson, Jonathan	Send paper file Business Consent Form (SK15155) by registered mail to Saskatchewan Finance Revenue Division for Bed Bath & Beyond Canada LP.	\$0.00	0.8	\$0.00
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08/31/2023

Ma, Zisen	Call to Revenu Quebec (general line) to check outstanding balances on tax accounts.	\$0.00	1.4	\$0.00
Ma, Zisen	Call to British Columbia Ministry of Finance (general line) to check outstanding balances on tax accounts.	\$0.00	0.8	\$0.00
Ma, Zisen	Call to Saskatchewan Finance (general line) to check outstanding balances on tax accounts.	\$0.00	0.8	\$0.00
Ma, Zisen	Call to Canada Revenue Agency (general line) to check outstanding balances on tax accounts.	\$0.00	1.2	\$0.00
Samson, Jonathan	Send confirmation by email to H. Farooqi (Deloitte) for Bed Bath & Beyond Canada LP 2023 - Business Consent Form to Saskatchewan.	\$0.00	0.4	\$0.00

Subtotal for Indirect Tax Canada Compliance Services:	11.8	\$0.00
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Indirect Tax Canada Out of Scope Services

07/26/2023

Farooqi, Haifa	Analysis and comparison of Canada Revenue Agency auditor calculations to the tax returns filed for Goods and Services Tax/Harmonized Sales Tax periods March 2022 to February 2023	\$450.00	3.4	\$1,530.00
Farooqi, Haifa	Call with E. Fleischer (Deloitte), G. Major (Deloitte), T. Andrisano (Bed Bath & Beyond) and J. Berry (Bed Bath & Beyond) to discuss analysis comparing Canada Revenue Agency auditor calculations to the tax returns filed for Goods and Services	\$450.00	0.5	\$225.00

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Fees Sorted by Category for the Fee Period

June 26, 2023 - September 14, 2023

Date	Description	Rate	Hours	Fees
<i>Indirect Tax Canada Out of Scope Services</i>				
07/26/2023				
Fleischer, Eduardo	Call with H. Farooqi (Deloitte), G. Major (Deloitte), T. Andrisano (Bed Bath & Beyond) and J. Berry (Bed Bath & Beyond) to discuss analysis comparing Canada Revenue Agency auditor calculations to the tax returns filed for Goods and Services	\$603.00	0.5	\$301.50
Fleischer, Eduardo	Call with G. Major (Deloitte) to review analysis completed by team comparing Canada Revenue Agency auditor calculations and returns filed for Goods and Services Tax/Harmonized Sales Tax periods March 2022 to February 2023.	\$603.00	0.5	\$301.50
Major, Gitane	Call with H. Farooqi (Deloitte), E. Fleischer (Deloitte), T. Andrisano (Bed Bath & Beyond) and J. Berry (Bed Bath & Beyond) to discuss analysis comparing Canada Revenue Agency auditor calculations to the tax returns filed for Goods and Services	\$522.00	0.5	\$261.00
Major, Gitane	Call with E. Fleischer (Deloitte) to review analysis completed by team comparing Canada Revenue Agency auditor calculations and returns filed for Goods and Services Tax/Harmonized Sales Tax periods March 2022 to February 2023.	\$522.00	0.5	\$261.00
07/27/2023				
Farooqi, Haifa	Call with G. Major (Deloitte) to discuss tax audit updates, specifically reconciliation of 2022 general ledger data versus filed returns and lack of 2021 data	\$450.00	1.0	\$450.00
Major, Gitane	Call with H. Farooqi (Deloitte) to discuss tax audit updates, specifically reconciliation of 2022 general ledger data versus filed returns and lack of 2021 data	\$522.00	1.0	\$522.00

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Fees Sorted by Category for the Fee Period

June 26, 2023 - September 14, 2023

Date	Description	Rate	Hours	Fees
<i>Indirect Tax Canada Out of Scope Services</i>				
07/31/2023				
Farooqi, Haifa	Call with T. Andrisano and J. Berry (Bed Bath & Beyond) requesting additional documents such as general ledger details required for audit response	\$450.00	1.0	\$450.00
08/01/2023				
Farooqi, Haifa	Call with T. Andrisano and J. Berry (Bed Bath & Beyond) to discuss requesting extension for Canada Revenue Agency audit deadline	\$450.00	0.5	\$225.00
08/02/2023				
Farooqi, Haifa	Call with T. Andrisano and J. Berry (Bed Bath & Beyond) to discuss Bed Bath & Beyond Canada LP tax audit status	\$450.00	0.5	\$225.00
08/03/2023				
Bucardo Carbajal, Mariana	Call with H. Farooqi, E. Fleischer, and G. Major (Deloitte) to discuss the transition of the Bed Bath & Beyond Goods and Services Tax/Harmonized Sales Tax audit work to advisory team	\$342.00	0.5	\$171.00
Farooqi, Haifa	Call with M. Bucardo, E. Fleischer and G. Major (Deloitte) to discuss the transition of the Bed Bath & Beyond Goods and Services Tax/Harmonized Sales Tax audit work to advisory team	\$450.00	0.5	\$225.00
Farooqi, Haifa	Call with W. Lim (Deloitte) to transition the reconciliation of 2021 and 2022 general ledger data to the 2021 and 2022 returns filed for Bed Bath & Beyond	\$450.00	1.0	\$450.00
Fleischer, Eduardo	Call with M. Bucardo, G. Major and H. Farooqi (Deloitte) to discuss the transition of the Bed Bath & Beyond Goods and Services Tax/Harmonized Sales Tax audit work to advisory team	\$603.00	0.5	\$301.50

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Fees Sorted by Category for the Fee Period

June 26, 2023 - September 14, 2023

Date	Description	Rate	Hours	Fees
<i>Indirect Tax Canada Out of Scope Services</i>				
08/03/2023				
Lim, William	Call with H. Farooqi (Deloitte) to discuss audit assistance in reconciling the 2021 and 2022 general ledger data to the returns filed for Bed Bath & Beyond.	\$342.00	3.5	\$1,197.00
Major, Gitane	Call with M. Bucardo, E. Fleischer and H. Farooqi (Deloitte) to discuss the transition of the Bed Bath & Beyond Goods and Services Tax/Harmonized Sales Tax audit work to advisory team	\$522.00	0.5	\$261.00
08/08/2023				
Lim, William	Email to M. Bucardo (Deloitte) to discuss the status 2021-2022 Bed Bath & Beyond Goods and Services Tax/Harmonized Sales Tax audit.	\$342.00	0.2	\$68.40
08/09/2023				
Bucardo Carbajal, Mariana	Call with W. Lim (Deloitte) discussing the status and requirements of the 2021-2022 Bed Bath & Beyond Goods and Services Tax/Harmonized Sales Tax audit.	\$342.00	0.5	\$171.00
Lim, William	Call with M. Bucardo (Deloitte) to discuss the status and requirements of the 2021-2022 Bed Bath & Beyond Goods and Services Tax/Harmonized Sales Tax audit.	\$342.00	0.5	\$171.00
Lim, William	Review 2021 Goods and Services Tax/Harmonized Sales Tax return working papers	\$342.00	0.2	\$68.40
08/10/2023				
Lim, William	Prepare 2022 reconciliation of Goods and Services Tax/Harmonized Sales Tax Collected and Input Tax Credit amounts per the general ledger to the returns filed	\$342.00	2.3	\$786.60
08/11/2023				
Baez Solano, Bianca	Call to British Columbia Ministry to check if they processed FIN146 authorization form.	\$270.00	0.8	\$216.00

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Fees Sorted by Category for the Fee Period

June 26, 2023 - September 14, 2023

Date	Description	Rate	Hours	Fees
<i>Indirect Tax Canada Out of Scope Services</i>				
08/11/2023				
Farooqi, Haifa	Complete reconciliation of 2022 general ledger data (both ITCs and sales tax collected) to the tax returns filed.	\$450.00	3.5	\$1,575.00
Farooqi, Haifa	Call with G. Major (Deloitte) and W. Lim (Deloitte) to share completed 2022 reconciliation of general ledger details to the 2022 Bed Bath & Beyond returns	\$450.00	0.5	\$225.00
Lim, William	Call with G. Major (Deloitte) and H. Farooqi (Deloitte) to discuss completed 2022 reconciliation of general ledger details to the 2022 Bed Bath & Beyond returns and get approval to send this reconciliation to Canada Revenue Agency auditor.	\$342.00	0.5	\$171.00
Lim, William	Prepare 2022 reconciliation of Goods and Services Tax/Harmonized Sales Tax Collected and Input Tax Credit amounts per the general ledger to the returns filed	\$342.00	0.9	\$307.80
Major, Gitane	Call with H. Farooqi (Deloitte) and W. Lim (Deloitte) to review completed 2022 reconciliation of general ledger details to the 2022 Bed Bath & Beyond returns.	\$522.00	0.5	\$261.00
Major, Gitane	Review completed 2022 reconciliation of general ledger details to the 2022 Bed Bath & Beyond returns and providing approval to send this reconciliation to Canada Revenue Agency auditor.	\$522.00	0.5	\$261.00
08/14/2023				
Farooqi, Haifa	Call with G. Major, E. Fleischer and W. Lim (Deloitte) to discuss tax audit updates to share with Bed Bath & Beyond Canada LP lawyers.	\$450.00	1.0	\$450.00
Fleischer, Eduardo	Call with H. Farooqi, G. Major and W. Lim (Deloitte) to discuss tax audit updates to share with Bed Bath & Beyond Canada LP lawyers.	\$603.00	1.0	\$603.00

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Deloitte Tax LLP

Fees Sorted by Category for the Fee Period

June 26, 2023 - September 14, 2023

Date	Description	Rate	Hours	Fees
<i>Indirect Tax Canada Out of Scope Services</i>				
08/14/2023				
Lim, William	Call with H. Farooqi, E. Fleischer, and G. Major (Deloitte) to discuss audit updates to share with Bed Bath & Beyond Canada LP lawyers.	\$342.00	1.0	\$342.00
Lim, William	Work on 2021 reconciliation of Input Tax Credit amounts to the 2021 returns filed for the Bed Bath & Beyond Goods and Services Tax/Harmonized Sales Tax audit	\$342.00	2.2	\$752.40
Lim, William	Continue to work on 2021 reconciliation of Sales and Sales Tax Collected amounts to the 2021 returns filed for the Bed Bath & Beyond Goods and Services Tax/Harmonized Sales Tax audit	\$342.00	2.9	\$991.80
Major, Gitane	Call with H. Farooqi, E. Fleischer, and W. Lim (Deloitte) to discuss audit updates to share with Bed Bath & Beyond Canada LP lawyers.	\$522.00	1.0	\$522.00
08/15/2023				
Farooqi, Haifa	Meeting with G. Major, W. Lim and E. Fleischer (Deloitte) to discuss 2022 reconciliation of general ledger data to the returns	\$450.00	0.5	\$225.00
Fleischer, Eduardo	Call with G. Major (Deloitte) to discuss response to D. Rosenblat's email (Bed Bath & Beyond attorney's at Osler) regarding the timeline of the Goods and Services Tax/Harmonized Sales Tax audit and the estimated tax liability	\$603.00	0.5	\$301.50
Fleischer, Eduardo	Call with H. Farooqi, G. Major, W. Lim (Deloitte) to discuss 2022 reconciliation of general ledger data to the returns	\$603.00	0.5	\$301.50
Fleischer, Eduardo	Review the data to be provided to the Canada Revenue Agency auditor for Goods and Services Tax/Harmonized Sales Tax audit	\$603.00	0.5	\$301.50

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Fees Sorted by Category for the Fee Period

June 26, 2023 - September 14, 2023

Date	Description	Rate	Hours	Fees
<i>Indirect Tax Canada Out of Scope Services</i>				
08/15/2023				
Lim, William	Draft emails to H. Farooqi (Deloitte) regarding questions and information for 2021 general ledger data for Bed Bath & Beyond for the Goods and Services Tax/Harmonized Sales Tax audit	\$342.00	0.5	\$171.00
Lim, William	Meeting with G. Major, H. Farooqi and E. Fleischer (Deloitte) to discuss 2022 reconciliation of general ledger data to the returns	\$342.00	0.5	\$171.00
Major, Gitane	Call with E. Fleischer (Deloitte) to discuss response to D. Rosenblat's email (Bed Bath & Beyond attorney's at Osler) regarding the timeline of the Goods and Services Tax/Harmonized Sales Tax audit and the estimated tax liability	\$522.00	0.5	\$261.00
Major, Gitane	Call with H. Farooqi, E. Fleischer, W. Lim (Deloitte) to discuss 2022 reconciliation of general ledger data to the returns	\$522.00	0.5	\$261.00
08/16/2023				
Farooqi, Haifa	Draft audit letter in response to auditor's inquiries regarding Bed Bath & Beyond Canada LP Audit by the Canada Revenue Agency	\$450.00	1.7	\$765.00
Farooqi, Haifa	Discussion with W. Lim (Deloitte) relating to 2021 reconciliation of the sales tax amounts in the general ledger to the returns filed	\$450.00	0.2	\$90.00
Fleischer, Eduardo	Provide revisions to the draft audit letter to submit to the Canada Revenue Agency auditor.	\$603.00	1.0	\$603.00
Lim, William	Discussion with H. Farooqi (Deloitte) relating to 2021 reconciliation of the sales tax amounts in the general ledger to the returns filed	\$342.00	0.2	\$68.40
Major, Gitane	Review audit letter and final package to be sent to Canada Revenue Agency Auditor (L. Gutierrez) for the ongoing 2021 and 2022 Goods and Services Tax/Harmonized Sales Tax audit	\$522.00	0.5	\$261.00

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Fees Sorted by Category for the Fee Period

June 26, 2023 - September 14, 2023

Date	Description	Rate	Hours	Fees
<i>Indirect Tax Canada Out of Scope Services</i>				
08/17/2023				
Major, Gitane	Meeting with D. Rosenblat (Bed Bath & Beyond's legal team in Osler) to discuss the status of the Bed Bath & Beyond Goods and Services Tax/Harmonized Sales Tax audit and discuss potential liabilities.	\$522.00	0.5	\$261.00
08/18/2023				
Farooqi, Haifa	Call with T. Andrisano and J. Berry (Bed Bath & Beyond) to discuss final audit package to submit to Canada Revenue Agency auditor.	\$450.00	1.0	\$450.00
Major, Gitane	Call with T. Andrisano and J. Berry (Bed Bath & Beyond) to discuss final audit package to submit to Canada Revenue Agency Auditor.	\$522.00	1.0	\$522.00
Major, Gitane	Meeting with D. Rosenblat (Bed Bath & Beyond's legal team in Osler) to discuss the status of the Bed Bath & Beyond Goods and Services Tax/Harmonized Sales Tax audit and discuss potential liabilities.	\$522.00	0.5	\$261.00
08/22/2023				
Farooqi, Haifa	Call with T. Andrisano and J. Berry (Bed Bath & Beyond) to discuss Bed Bath & Beyond 2021 sales tax collected data and reconciling it to the 2021 tax returns filed	\$450.00	1.0	\$450.00
Lim, William	Prepare 2021 reconciliation of Goods and Services Tax/Harmonized Sales Tax Collected and Input Tax Credit amounts	\$342.00	2.6	\$889.20
Major, Gitane	Call with T. Andrisano and J. Berry (Bed Bath & Beyond) to discuss Bed Bath & Beyond 2021 sales tax collected data and reconciling it to the 2021 tax returns filed	\$522.00	1.0	\$522.00

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Fees Sorted by Category for the Fee Period

June 26, 2023 - September 14, 2023

Date	Description	Rate	Hours	Fees
<i>Indirect Tax Canada Out of Scope Services</i>				
08/23/2023				
Lim, William	Prepare 2021 reconciliation of Goods and Services Tax/Harmonized Sales Tax Collected and Input Tax Credit amounts in the general ledger to the returns filed	\$342.00	5.1	\$1,744.20
08/24/2023				
Lim, William	Prepare 2021 reconciliation of Input Tax Credit amounts in the general ledger to the returns filed	\$342.00	4.7	\$1,607.40
08/25/2023				
Lim, William	Prepare 2021 reconciliation of Input Tax Credit amounts in the general ledger to the returns filed	\$342.00	0.9	\$307.80
08/28/2023				
Farooqi, Haifa	Call with W. Lim (Deloitte) regarding the fiscal year 2021 reconciliation of 2021 input tax credits in the general ledger to the returns filed, specifically around exclusion of certain vendors from claims made.	\$450.00	0.5	\$225.00
Farooqi, Haifa	Call with T. Andrisano, J. Berry (Bed Bath & Beyond), W. Lim (Deloitte) discussing reconciliation of 2021 input tax credits in the general ledger to the returns filed, specifically around exclusion of certain vendors from claims made.	\$450.00	0.6	\$270.00
Farooqi, Haifa	Call with E. Fleicher, W. Lim (Deloitte) discussing reconciliation of 2021 input tax credits to the returns filed and understanding the adjustments in the general ledger.	\$450.00	0.5	\$225.00
Fleischer, Eduardo	Call with H. Farooqi, W. Lim (Deloitte) discussing reconciliation of 2021 input tax credits to the returns filed and understanding the adjustments in the general ledger.	\$603.00	0.5	\$301.50

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Fees Sorted by Category for the Fee Period

June 26, 2023 - September 14, 2023

Date	Description	Rate	Hours	Fees
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Indirect Tax Canada Out of Scope Services

08/28/2023

Lim, William	Call with T. Andrisano, J. Berry (Bed Bath & Beyond), H. Farooqi (Deloitte) discussing reconciliation of 2021 input tax credits in the general ledger to the returns filed, specifically around exclusion of certain vendors from claims made.	\$342.00	0.6	\$205.20
Lim, William	Call with H. Farooqi, E. Fleicher (Deloitte) discussing reconciliation of 2021 input tax credits to the returns filed and understanding the adjustments in the general ledger.	\$342.00	0.5	\$171.00
Lim, William	Prepare fiscal year 2021 reconciliation of input tax credit amounts in filed returns to general ledger.	\$342.00	2.2	\$752.40
Lim, William	Call with H. Farooqi (Deloitte) regarding the fiscal year 2021 reconciliation of 2021 input tax credits in the general ledger to the returns filed, specifically around exclusion of certain vendors from claims made.	\$342.00	0.5	\$171.00

08/29/2023

Farooqi, Haifa	Discuss with W. Lim (Deloitte) relating to fiscal year 2021 reconciliation of input tax credits and sales figures in the filed returns to the general ledger.	\$450.00	0.7	\$315.00
Farooqi, Haifa	Prepare forms for closure of the federal and British Columbia, Saskatchewan, Manitoba sales tax accounts for Bed Bath & Beyond Inc.	\$450.00	0.8	\$360.00
Farooqi, Haifa	Prepare forms for closure of the federal and British Columbia, Saskatchewan, Manitoba sales tax accounts for Bed Bath & Beyond Canada LP.	\$450.00	0.7	\$315.00
Farooqi, Haifa	Analyze 2022 sales and tax amounts reported and the differences between Bed Bath & Beyond returns and the Canada Revenue Agency auditor's working papers.	\$450.00	1.0	\$450.00

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Fees Sorted by Category for the Fee Period

June 26, 2023 - September 14, 2023

Date	Description	Rate	Hours	Fees
<i>Indirect Tax Canada Out of Scope Services</i>				
08/29/2023				
Farooqi, Haifa	Call with E. Fleischer (Deloitte) on the fiscal year 2021 input tax credit reconciliation work.	\$450.00	0.5	\$225.00
Fleischer, Eduardo	Call with H. Farooqi (Deloitte) on the fiscal year 2021 input tax credit reconciliation work.	\$603.00	0.5	\$301.50
Lim, William	Discuss with H. Farooqi (Deloitte) relating to fiscal year 2021 reconciliation of input tax credits and sales figures in the filed returns to the general ledger.	\$342.00	0.7	\$239.40
Lim, William	Prepare fiscal year 2021 reconciliation of input tax credit amounts in the filed returns to the general ledger.	\$342.00	1.3	\$444.60
08/30/2023				
Farooqi, Haifa	Prepare reconciliation of 2021 sales to the tax returns filed for the Bed Bath & Beyond GST/HST the fiscal year 2021-2022 audit.	\$450.00	2.0	\$900.00
Farooqi, Haifa	Call with T. Andrisano (Bed Bath & Beyond) to discuss outstanding sales tax payments and account balances.	\$450.00	0.4	\$180.00
Farooqi, Haifa	Discuss with W. Lim (Deloitte) relating to the fiscal year 2021 reconciliation of input tax credits and sales.	\$450.00	0.9	\$405.00
Lim, William	Discuss with H. Farooqi (Deloitte) relating to the fiscal year 2021 reconciliation of input tax credits and sales.	\$342.00	0.9	\$307.80
08/31/2023				
Farooqi, Haifa	Review account balances for sales tax accounts for Bed Bath & Beyond Canada LP and Bed Bath & Beyond.	\$450.00	0.5	\$225.00
Farooqi, Haifa	Call with W. Lim, E. Fleischer (Deloitte) relating to overall progress of audit and the fiscal year 2021 reconciliation of sales, tax collected and input tax credit.	\$450.00	0.5	\$225.00

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Fees Sorted by Category for the Fee Period

June 26, 2023 - September 14, 2023

Date	Description	Rate	Hours	Fees
<i>Indirect Tax Canada Out of Scope Services</i>				
08/31/2023				
Fleischer, Eduardo	Call with W. Lim, H. Farooqi (Deloitte) relating to overall progress of audit and the fiscal year 2021 reconciliation of sales, tax collected and input tax credit.	\$603.00	0.5	\$301.50
Lim, William	Call with E. Fleischer, H. Farooqi (Deloitte) relating to overall progress of audit and the fiscal year 2021 reconciliation of sales, tax collected and input tax credit.	\$342.00	0.5	\$171.00
09/01/2023				
Farooqi, Haifa	Call the Ministry of BC (general line) to obtain account balance for British Columbia Provincial Sales Tax for Bed Bath & Beyond Canada.	\$450.00	0.2	\$90.00
09/05/2023				
Farooqi, Haifa	Call with T. Andrisano, L. Crossen, J. Berry (Bed Bath & Beyond), E. Fleischer (Deloitte) to provide an update of the Canada Revenue Agency audit and discuss next steps in terms of audit period 2021-2022 and place of supply rules.	\$450.00	0.5	\$225.00
Fleischer, Eduardo	Call with T. Andrisano, L. Crossen, J. Berry (Bed Bath & Beyond), H. Farooqi (Deloitte) to provide an update of the Canada Revenue Agency audit and discuss next steps in terms of audit period 2021-2022 and place of supply rules.	\$603.00	0.5	\$301.50
09/06/2023				
Farooqi, Haifa	Call with T. Andrisano, L. Crossen (Bed Bath & Beyond), G. Major (Deloitte) to discuss 2021/2022 reconciliation of general ledger data to return, British Columbia Provincial sales tax notice of assessment amount to be paid.	\$450.00	0.5	\$225.00
Farooqi, Haifa	Set up British Columbia notice of assessment payment.	\$450.00	0.2	\$90.00

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Fees Sorted by Category for the Fee Period

June 26, 2023 - September 14, 2023

Date	Description	Rate	Hours	Fees
<i>Indirect Tax Canada Out of Scope Services</i>				
09/06/2023				
Farooqi, Haifa	Prepare 2021 reconciliation of sales, and sales tax collected by sample stores.	\$450.00	0.5	\$225.00
Lim, William	Review analysis regarding the fiscal year 2021 sales reconciliation and differences in expected tax collected.	\$342.00	0.2	\$68.40
Major, Gitane	Call with T. Andrisano, L. Crossen (Bed Bath & Beyond), H. Farooqi (Deloitte) to discuss 2021/2022 reconciliation of general ledger data to return, British Columbia Provincial sales tax notice of assessment amount to be paid.	\$522.00	0.5	\$261.00
09/07/2023				
Farooqi, Haifa	Call with W. Lim (Deloitte) to discuss changes in the fiscal year 2021 reconciliation file before submission to Canada Revenue Agency Auditor.	\$450.00	0.2	\$90.00
Lim, William	Call with H. Farooqi (Deloitte) to discuss changes in the fiscal year 2021 reconciliation file before submission to Canada Revenue Agency Auditor.	\$342.00	0.2	\$68.40
Lim, William	Update the fiscal year 2021 GST/HST collected reconciliation to finalize before submission to Canada Revenue Agency Auditor.	\$342.00	1.8	\$615.60
09/08/2023				
Farooqi, Haifa	Call with W. Lim (Deloitte) to discuss updated fiscal year 2021 GST/HST collected reconciliation.	\$450.00	0.2	\$90.00
Lim, William	Call with H. Farooqi (Deloitte) to discuss updated fiscal year 2021 GST/HST collected reconciliation.	\$342.00	0.2	\$68.40
09/11/2023				
Farooqi, Haifa	Call with E. Fleischer (Deloitte) to discuss Bed Bath & Beyond GST/HST proposed audit assessment received from Canada Revenue Agency auditor and next steps.	\$450.00	0.4	\$180.00

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Fees Sorted by Category for the Fee Period

June 26, 2023 - September 14, 2023

Date	Description	Rate	Hours	Fees
<i>Indirect Tax Canada Out of Scope Services</i>				
09/11/2023				
Farooqi, Haifa	Review GST/HST proposed audit assessment from Canada Revenue Agency auditor.	\$450.00	0.3	\$135.00
Fleischer, Eduardo	Call with H. Farooqi (Deloitte) to discuss Bed Bath & Beyond GST/HST proposed audit assessment received from Canada Revenue Agency auditor and next steps.	\$603.00	0.4	\$241.20
09/12/2023				
Lim, William	Review email exchanges from H. Farooqi (Deloitte) regarding Audit assessment to prepare for meeting with Canada Revenue Agency auditor to be conducted Sep 13, 2023.	\$342.00	0.2	\$68.40
09/13/2023				
Farooqi, Haifa	Call with L. Gutierrez, T. El-Ghazal (Canada Revenue Agency auditors), E. Fleischer (Deloitte) to understand how the assessment was calculated for the 2021 and 2022 year of the audit period.	\$450.00	0.5	\$225.00
Fleischer, Eduardo	Call with L. Gutierrez, T. El-Ghazal (Canada Revenue Agency auditors), H. Farooqi (Deloitte) to understand how the assessment was calculated for the 2021 and 2022 year of the audit period.	\$603.00	0.5	\$301.50
Lim, William	Review conclusions from H. Farooqi (Deloitte) regarding Canada Revenue Agency proposed audit assessment and meeting with the Canada Revenue Agency Auditor.	\$342.00	0.2	\$68.40
09/14/2023				
Farooqi, Haifa	Meeting with G. Major (Deloitte), T. Andrisano, J. Berry, D. Rosenblat (Bed Bath & Beyond) to discuss assessment from Canada Revenue Agency auditor for Bed Bath & Beyond Canada LP for the fiscal year 2021 and 2022.	\$450.00	0.5	\$225.00

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Fees Sorted by Category for the Fee Period

June 26, 2023 - September 14, 2023

Date	Description	Rate	Hours	Fees
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Indirect Tax Canada Out of Scope Services

09/14/2023

Major, Gitane	Meeting with H. Farooqi (Deloitte), T. Andrisano, J. Berry, D. Rosenblat (Bed Bath & Beyond) to discuss assessment from Canada Revenue Agency auditor for Bed Bath & Beyond Canada LP for the fiscal year 2021 and 2022.	\$522.00	0.5	\$261.00
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Subtotal for Indirect Tax Canada Out of Scope Services:

89.8 \$37,907.10

Indirect Tax Compliance Services

06/26/2023

Chio, Toby	Contact the state related to sales tax notices for Arizona.	\$0.00	0.5	\$0.00
Chio, Toby	Meeting with S. Healy (Deloitte) regarding updated sales tax notice status for Arizona.	\$0.00	0.4	\$0.00
Healy, Steve	Follow up with T. Andrisano (BBB) regarding open items on the sales and use tax data .	\$0.00	0.5	\$0.00
Healy, Steve	Meeting with T. Chio (Deloitte) regarding updated sales tax notice status.	\$0.00	0.4	\$0.00
Janosik, Dan	Call with K. Corrigan (Deloitte) discussing outstanding notices, review progress.	\$0.00	0.6	\$0.00
Ravikumar, Devika	Prepared responses to sales tax notices for the Bed Bath and Beyond group.	\$0.00	1.0	\$0.00

06/27/2023

Healy, Steve	Call with T. Andrisano, L. Crossen (BBB), Y. Kades (Bankruptcy Atty) to discuss late payment amounts for sales tax returns for February and March 2023.	\$0.00	1.0	\$0.00
Healy, Steve	Prepare schedule for BBB updating sales tax amounts relating to late payments for February and March 2023.	\$0.00	1.5	\$0.00

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Deloitte Tax LLP

Fees Sorted by Category for the Fee Period

June 26, 2023 - September 14, 2023

Date	Description	Rate	Hours	Fees
<i>Indirect Tax Compliance Services</i>				
06/27/2023				
Preity, Preity	Discuss with S. Fielding, D. Ravikumar, L. Tak, E. Badjatiya (Deloitte) regarding sales tax notices and its resolution part and client expectation.	\$0.00	0.5	\$0.00
06/28/2023				
Healy, Steve	Review June data and Compliance Information Workbook updates.	\$0.00	0.5	\$0.00
Healy, Steve	Prepare schedule for BBB updating sales tax amounts relating to late payments for February and March 2023.	\$0.00	2.0	\$0.00
Healy, Steve	Review current sales tax notice log related to late filings in February and March 2023.	\$0.00	0.5	\$0.00
Preity, Preity	Call with T. Andrisano (Bed Bath and Beyond) regarding sales tax notices.	\$0.00	0.7	\$0.00
06/29/2023				
Chio, Toby	Meeting with T. Andrisano (BBB) to discuss actions for bankruptcy.	\$0.00	0.5	\$0.00
Chio, Toby	Prepare sales tax returns due 7/7/23.	\$0.00	0.6	\$0.00
Chio, Toby	Input the South Carolina and Puerto Rico sales tax notices to the notice log.	\$0.00	0.3	\$0.00
Healy, Steve	Prepare schedule for BBB updating sales tax amounts relating to late payments for Feb and Mar 2023.	\$0.00	1.5	\$0.00
Healy, Steve	Continue to review current sales tax notice log related to late filings in February and March 2023.	\$0.00	1.5	\$0.00
Janosik, Dan	Call with T. Andrisano (BBB) discussing outstanding notice, penalty waiver plan.	\$0.00	0.7	\$0.00
06/30/2023				
Healy, Steve	Review notices from notice log and follow up on client emails relating to notice correspondence.	\$0.00	1.0	\$0.00

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Fees Sorted by Category for the Fee Period

June 26, 2023 - September 14, 2023

Date	Description	Rate	Hours	Fees
<i>Indirect Tax Compliance Services</i>				
06/30/2023				
Healy, Steve	Follow up with T. Andrisano (Bed Bath and Beyond) concerning monthly sales tax data and review data received from client.	\$0.00	1.0	\$0.00
Healy, Steve	Prepare information relating to potential sales tax abatement request.	\$0.00	1.0	\$0.00
Ravikumar, Devika	Prepared responses to sales tax notices for the Bed Bath and Beyond group.	\$0.00	2.0	\$0.00
07/03/2023				
Aloor, Tom	Review sales and use tax return information workbook for Bed Bath and Beyond.	\$0.00	0.5	\$0.00
Badjatiya, Esha	Resolved the sales tax notices related to late payment on the sales tax returns for Buy Buy Baby.	\$0.00	1.0	\$0.00
Badjatiya, Esha	Resolved the sales tax notices related to late payment on the sales tax returns for the Bed Bath and Beyond group.	\$0.00	1.0	\$0.00
Kumari Gupta, Shivani	Add returns to online portals for those returns that were paper mailed on the previous month.	\$0.00	0.4	\$0.00
Singh, Abhishek	Address setting up Missouri state sales and use tax compliance practice locations in website.	\$0.00	1.0	\$0.00
07/04/2023				
Aloor, Tom	Review sales and use tax return information workbook for Buy Buy Baby.	\$0.00	1.0	\$0.00
Badjatiya, Esha	Discussion with P. Preity, S. Healy (Deloitte) on notices, compliance items for semi annual compliance for indirect tax season.	\$0.00	0.5	\$0.00
Badjatiya, Esha	Resolve the sales tax notices related to late payment on the sales tax returns for the Bed Bath and Beyond group.	\$0.00	0.8	\$0.00

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Fees Sorted by Category for the Fee Period

June 26, 2023 - September 14, 2023

Date	Description	Rate	Hours	Fees
<i>Indirect Tax Compliance Services</i>				
07/04/2023				
Badjatiya, Esha	Resolve the sales tax notices related to late payment on the sales tax returns for Buy Buy Baby.	\$0.00	0.7	\$0.00
Healy, Steve	Discussion with P. Preity, E. Badjatiya (Deloitte) on notices, compliance items for semi annual compliance for indirect tax season.	\$0.00	0.5	\$0.00
Preity, Preity	Discussion with E. Badjatiya, S. Healy (Deloitte) on notices, compliance items for semi annual compliance for indirect tax season.	\$0.00	0.5	\$0.00
Ramesh, Ramesh	Import sales tax data to Alteryx tool for data management for Bed, Bath and Beyond.	\$0.00	0.2	\$0.00
Ramesh, Ramesh	Create sales tax summaries of source data in Alteryx tool for data management for Bed, Bath and Beyond.	\$0.00	0.3	\$0.00
Ramesh, Ramesh	Reconcile Alteryx tool summaries with original source data for data management for Bed, Bath and Beyond, related to sales tax.	\$0.00	0.1	\$0.00
Ramesh, Ramesh	Create Vertex exports for data management for Bed, Bath and Beyond for sales tax returns for sales tax returns.	\$0.00	0.2	\$0.00
Ramesh, Ramesh	Import data to Vertex for data management for Bed, Bath and Beyond for sales tax returns.	\$0.00	0.5	\$0.00
Ramesh, Ramesh	Pull tax summary and update compliance information workbook for data management for Bed, Bath and Beyond.	\$0.00	0.7	\$0.00
Ramesh, Ramesh	Reconcile tax amounts in data reconciliation to match with source (registered versus unregistered) for data management for Bed, Bath and Beyond.	\$0.00	0.5	\$0.00
Ramesh, Ramesh	Reclassify unregistered data for data management for Bed, Bath and Beyond for sales tax returns.	\$0.00	0.5	\$0.00

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Fees Sorted by Category for the Fee Period

June 26, 2023 - September 14, 2023

Date	Description	Rate	Hours	Fees
<i>Indirect Tax Compliance Services</i>				
07/05/2023				
Aloor, Tom	Review sales and use tax returns for Bed Bath and Beyond.	\$0.00	1.8	\$0.00
Aloor, Tom	Review sales and use tax returns for Buy Buy Baby.	\$0.00	0.7	\$0.00
Badera, Akshay	Preparation of the sales and use tax returns for Bed Bath and Beyond and Buy Buy Baby (related to June 2023 sales tax returns).	\$0.00	5.5	\$0.00
Badjatiya, Esha	Resolve the notices related to sales tax for the Bed Bath and Beyond group.	\$0.00	1.5	\$0.00
Badjatiya, Esha	Roll over of compliance (sales tax) information workbook for Bed Bath and Beyond group.	\$0.00	0.3	\$0.00
Badjatiya, Esha	Review sales and use tax returns due 7/7/23 and 7/10/23.	\$0.00	0.7	\$0.00
Janosik, Dan	Correspondence with client (T. Andrisano) regarding submission of self administered returns and February 2023 and March 2023 Alabama late filing/late payment notice.	\$0.00	0.8	\$0.00
Preity, Preity	Input sales tax information to Deloitte Anybill payment system.	\$0.00	0.3	\$0.00
Preity, Preity	Assign indirect tax compliance returns.	\$0.00	0.2	\$0.00
Preity, Preity	Review indirect tax compliance returns.	\$0.00	0.4	\$0.00
Preity, Preity	Return preparation - checks on the prepayments.	\$0.00	0.2	\$0.00
Ravikumar, Devika	Prepare sales tax returns due 7/20/23 for Bed, Bath and Beyond for June 2023.	\$0.00	5.0	\$0.00
07/06/2023				
Aloor, Tom	Review sales tax returns for Bed Bath and Beyond.	\$0.00	1.0	\$0.00
Badjatiya, Esha	Review sales tax returns for the Bed Bath and Beyond group due 7/15/23.	\$0.00	1.6	\$0.00
Badjatiya, Esha	Assign returns to be prepared by Deloitte that are due 7/20/23, 7/25/23 and 7/31/23.	\$0.00	0.4	\$0.00

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June 26, 2023 - September 14, 2023

Date	Description	Rate	Hours	Fees
<i>Indirect Tax Compliance Services</i>				
07/06/2023				
Badjatiya, Esha	Review the sales tax returns due 7/7/23 for the Bed Bath and Beyond group.	\$0.00	1.0	\$0.00
Chio, Toby	Prepare sales and use tax returns due 7/20/23.	\$0.00	0.6	\$0.00
Healy, Steve	Read and responded to notices forwarded from T. Andrisano (Bed, Bath and Beyond) relating to liberty procurement.	\$0.00	0.5	\$0.00
Healy, Steve	Reviewed the sales and use tax returns due on the 15th of July 2023 for Bed Bath and Beyond.	\$0.00	0.5	\$0.00
Healy, Steve	Call with T. Brennan (Deloitte) to discuss state online account access to confirm status of the outstanding state refunds/assessments.	\$0.00	0.4	\$0.00
Healy, Steve	Read and responded to emails from T. Andrisano (Bed, Bath and Beyond) relating to sales tax refunds and data issues.	\$0.00	1.0	\$0.00
Healy, Steve	Review notice assessments for March and April 2023 late payments and missing returns.	\$0.00	1.0	\$0.00
Preity, Preity	Draft email to D. Ravikumar, E. Badjatiya, A. Badera, L. Tak (Deloitte) on compliance items for semi annual compliance for indirect tax season including resolving and finalizing the prep issues.	\$0.00	1.2	\$0.00
Ravikumar, Devika	Prepare sales tax returns due 7/20/23 for Bed, Bath and Beyond for June 2023.	\$0.00	4.0	\$0.00
Ravikumar, Devika	Prepare sales tax returns due 7/20/23 for Bed, Bath and Beyond for June 2023.	\$0.00	3.0	\$0.00
Tak, Lovish	Prepare sales tax returns due 7/20/23.	\$0.00	6.0	\$0.00
07/07/2023				
Aloor, Tom	Review sales tax returns for Buy Buy Baby.	\$0.00	1.5	\$0.00

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Fees Sorted by Category for the Fee Period

June 26, 2023 - September 14, 2023

Date	Description	Rate	Hours	Fees
<i>Indirect Tax Compliance Services</i>				
07/07/2023				
Badera, Akshay	Call with P. Preity (Deloitte) to resolve pending sales tax returns during preparation in order to send out the sales tax returns of Bed, Bath and Beyond.	\$0.00	1.5	\$0.00
Badera, Akshay	Update control total variance.	\$0.00	1.2	\$0.00
Badera, Akshay	Prepare additional returns.	\$0.00	1.3	\$0.00
Badjatiya, Esha	Call with D. Ravikumar, P. Preity (Deloitte) to discuss Puerto Rico overpayment reconciliation.	\$0.00	0.7	\$0.00
Badjatiya, Esha	Review monthly sales tax returns due 7/20/23.	\$0.00	5.3	\$0.00
Badjatiya, Esha	Review pending issues on monthly sales tax returns due 7/20/23.	\$0.00	1.0	\$0.00
Chio, Toby	Prepare sales tax returns due 7/20/23.	\$0.00	1.9	\$0.00
Chio, Toby	Prepare sales tax returns due 7/25/23.	\$0.00	1.2	\$0.00
Healy, Steve	Conversation with Alabama Department of Revenue relating to Alabama city and county local tax late payments for February and March 2023.	\$0.00	2.2	\$0.00
Preity, Preity	Call with D. Ravikumar, E. Badjatiya (Deloitte) to discuss Puerto Rico overpayment reconciliation.	\$0.00	0.7	\$0.00
Preity, Preity	Reconcile variance in compliance information workbook.	\$0.00	0.8	\$0.00
Preity, Preity	Reconcile and tally the variances due Illinois prepayments in compliance information workbook.	\$0.00	1.5	\$0.00
Preity, Preity	Review monthly sales tax return Bed Bath and Beyond.	\$0.00	1.1	\$0.00
Preity, Preity	Review monthly sales tax return Buy Buy Baby.	\$0.00	0.9	\$0.00
Preity, Preity	Call with A. Badera (Deloitte) to resolve pending sales tax returns during preparation in order to send out the returns of Bed, Bath and Beyond.	\$0.00	1.5	\$0.00

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Fees Sorted by Category for the Fee Period

June 26, 2023 - September 14, 2023

Date	Description	Rate	Hours	Fees
<i>Indirect Tax Compliance Services</i>				
07/07/2023				
Ravikumar, Devika	Call with E. Badjatiya, P. Preity (Deloitte) to discuss Puerto Rico overpayment reconciliation.	\$0.00	0.7	\$0.00
Ravikumar, Devika	Call with P. Mahankali, E. Badjatiya, L. Tak, A. Badera (Deloitte) to resolve pending returns during preparation in order to send out the returns of Bed, Bath and Beyond.	\$0.00	2.3	\$0.00
Tak, Lovish	Prepare sales tax returns due 7/20/23.	\$0.00	3.0	\$0.00
07/08/2023				
Aloor, Tom	Review sales and use tax return information workbook for Bed Bath and Beyond.	\$0.00	0.3	\$0.00
Badera, Akshay	Prepare Bed, Bath and Beyond pending sales tax return.	\$0.00	1.5	\$0.00
Preity, Preity	Review sales tax data to make sure the data was imported correctly for electronic filing of the sales tax returns.	\$0.00	0.7	\$0.00
Preity, Preity	Send missing returns and compliance information workbook for quality assessment review during the preparation process.	\$0.00	0.5	\$0.00
07/10/2023				
Aloor, Tom	Review sales and use tax return information workbook for Buy Buy Baby.	\$0.00	2.1	\$0.00
Aloor, Tom	Review sales and use tax returns for Buy Buy Baby.	\$0.00	1.4	\$0.00
Aloor, Tom	Review sales and use tax returns for Bed Bath and Beyond.	\$0.00	1.5	\$0.00
Badera, Akshay	Assign Alabama additional return for February and March 2023.	\$0.00	4.5	\$0.00
Badjatiya, Esha	Review monthly sales tax returns due 7/25/23 for the Bed Bath and Beyond group	\$0.00	1.3	\$0.00
Badjatiya, Esha	Review monthly sales tax returns due 7/31/23 for the Bed Bath and Beyond group.	\$0.00	1.2	\$0.00

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Fees Sorted by Category for the Fee Period

June 26, 2023 - September 14, 2023

Date	Description	Rate	Hours	Fees
<i>Indirect Tax Compliance Services</i>				
07/10/2023				
Chio, Toby	Email S. Healy (Deloitte) regarding outstanding balance, audit, delinquent return notices.	\$0.00	0.3	\$0.00
Chio, Toby	Compare the Alabama local returns and the excel file and update the excel file with the corrected tax due.	\$0.00	3.9	\$0.00
Healy, Steve	Call with P. Preity (Deloitte) to discuss notice log variances identified.	\$0.00	1.5	\$0.00
Healy, Steve	Discussion with T. Andrisano (Bed, Bath and Beyond) and preparation of summary of Alabama locals to be paid for February and March 2023.	\$0.00	1.5	\$0.00
Healy, Steve	Review compliance information workbook.	\$0.00	0.4	\$0.00
Healy, Steve	Review monthly sales tax returns due 7/15/23.	\$0.00	0.6	\$0.00
Janosik, Dan	Discussion with S. Healy regarding outstanding notices and Alabama payments.	\$0.00	0.7	\$0.00
Preity, Preity	Call with S. Healy (Deloitte) to discuss notice log variances identified.	\$0.00	1.5	\$0.00
Preity, Preity	Reprint Alabama returns so that payment will be done separately and not combine City and County return, checking variances of taxes paid and any bill funded amount.	\$0.00	4.5	\$0.00
Ravikumar, Devika	Review account number and information for various Alabama cities for Bed Bath and Beyond group.	\$0.00	4.0	\$0.00
Tak, Lovish	Reprepare Alabama return for February 2023.	\$0.00	2.2	\$0.00
Tak, Lovish	Reprepare Alabama return for March 2023.	\$0.00	1.8	\$0.00
07/11/2023				
Aloor, Tom	Review sales and use tax returns for Buy Buy Baby (1)	\$0.00	1.0	\$0.00
Aloor, Tom	Review sales and use tax return information workbook for Bed Bath and Beyond.	\$0.00	1.6	\$0.00

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June 26, 2023 - September 14, 2023

Date	Description	Rate	Hours	Fees
<i>Indirect Tax Compliance Services</i>				
07/11/2023				
Aloor, Tom	Review sales and use tax returns for Bed Bath and Beyond.	\$0.00	1.9	\$0.00
Chio, Toby	File batch 3 June sales and use tax returns via the state website.	\$0.00	0.8	\$0.00
Healy, Steve	Review compliance information workbook.	\$0.00	0.8	\$0.00
Healy, Steve	Review monthly sales tax returns due 7/15/23.	\$0.00	0.7	\$0.00
Janosik, Dan	Review of account closures as it relates to final sales tax returns.	\$0.00	0.5	\$0.00
Preity, Preity	Reprint Alabama returns for payment will be done separately not combine City and County return checking variances of taxes paid and anybill fund amount.	\$0.00	2.6	\$0.00
Preity, Preity	Email S. Healy (Deloitte) for variances identified in mapping the sales tax data to the Bed Bath and Beyond stores.	\$0.00	0.4	\$0.00
Ramesh, Ramesh	Re-import March 2023 Alabama Bed, Bath and Beyond data to Vertex software.	\$0.00	1.0	\$0.00
Tak, Lovish	Reprepare Alabama returns for March 2023.	\$0.00	1.9	\$0.00
Tak, Lovish	Reprepare Alabama returns for February 2023.	\$0.00	2.1	\$0.00
07/12/2023				
Aloor, Tom	Review sales and use tax returns for Bed Bath and Beyond.	\$0.00	0.6	\$0.00
Aloor, Tom	Review sales and use tax returns for Buy Buy Baby	\$0.00	0.4	\$0.00
Badjatiya, Esha	Batch 4 DAX (DAX is an interface for Anybill system for sales tax payments) and issues while staging to DAX, file Puerto Rico returns.	\$0.00	1.0	\$0.00
Chio, Toby	Call Hawaii Department of revenue regarding outstanding return and steps to satisfy the general exercise annual return.	\$0.00	0.8	\$0.00

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Fees Sorted by Category for the Fee Period

June 26, 2023 - September 14, 2023

Date	Description	Rate	Hours	Fees
<i>Indirect Tax Compliance Services</i>				
07/12/2023				
Chio, Toby	Discussion with E. Badjatiya (Deloitte) for sales and use tax return to fix issues before filing the return.	\$0.00	1.3	\$0.00
Healy, Steve	Prepare a summary of Alabama sales tax payments to be paid for February and March 2023.	\$0.00	2.5	\$0.00
Healy, Steve	Review compliance information workbook.	\$0.00	0.4	\$0.00
Healy, Steve	Review monthly sales tax returns due 7/15/23.	\$0.00	0.6	\$0.00
07/13/2023				
Aloor, Tom	Review sales and use tax return information workbook for Bed Bath and Beyond.	\$0.00	1.3	\$0.00
Aloor, Tom	Review sales and use tax returns for Bed Bath and Beyond.	\$0.00	1.7	\$0.00
Chio, Toby	Discussion with E. Badjatiya (Deloitte) for Ohio commercial activity tax and sales and use tax return to fix errors before filing the return.	\$0.00	1.2	\$0.00
Healy, Steve	Review monthly sales tax return Bed Bath and Beyond.	\$0.00	1.2	\$0.00
Healy, Steve	Review monthly sales tax return Buy Buy Baby.	\$0.00	0.8	\$0.00
Preity, Preity	Prepared tax return information for commercial activity tax.	\$0.00	0.2	\$0.00
Ravikumar, Devika	Prepare sales tax returns due 7/25/23.	\$0.00	4.4	\$0.00
Ravikumar, Devika	Prepare sales tax returns due 7/31/23.	\$0.00	3.6	\$0.00
07/14/2023				
Aloor, Tom	Review sales and use tax returns for Buy Buy Baby.	\$0.00	1.6	\$0.00
Aloor, Tom	Review sales and use tax return information workbook for Buy Buy Baby.	\$0.00	0.9	\$0.00
Healy, Steve	Prepare a summary of Alabama sales tax payments to be paid for February and March 2023.	\$0.00	1.5	\$0.00

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Fees Sorted by Category for the Fee Period

June 26, 2023 - September 14, 2023

Date	Description	Rate	Hours	Fees
<i>Indirect Tax Compliance Services</i>				
07/14/2023				
Healy, Steve	Review monthly sales tax return Bed Bath and Beyond.	\$0.00	2.4	\$0.00
Healy, Steve	Review monthly sales tax return Buy Buy Baby.	\$0.00	1.1	\$0.00
Monreal, Lindsay	Use a spreadsheet from 3rd party provider to enter sales tax payment information, then used that spreadsheet to upload into 3rd party providers payment system as per sales tax payment information provided via email from S. Healy (Deloitte).	\$0.00	4.0	\$0.00
07/17/2023				
Aloor, Tom	Review sales and use tax return information workbook for Bed Bath and Beyond.	\$0.00	1.4	\$0.00
Aloor, Tom	Review sales and use tax returns for Bed Bath and Beyond.	\$0.00	1.2	\$0.00
Aloor, Tom	Review sales and use tax return information workbook for Buy Buy Baby.	\$0.00	1.8	\$0.00
Aloor, Tom	Review sales and use tax returns for Buy Buy Baby.	\$0.00	0.6	\$0.00
Badera, Akshay	Prepare Bed Bath and Beyond Texas sales tax return.	\$0.00	0.3	\$0.00
Badera, Akshay	Prepared Buy Buy Baby Texas return.	\$0.00	0.4	\$0.00
Badera, Akshay	Prepare Bed Bath and Beyond Michigan return.	\$0.00	0.5	\$0.00
Badera, Akshay	Prepare Bed Bath and Beyond Florida return.	\$0.00	0.3	\$0.00
Badjatiya, Esha	Connect with D. Ravikumar (Deloitte) to discuss preparation issues relating to monthly sales tax returns for the Bed Bath and Beyond group due 7/25/23.	\$0.00	1.0	\$0.00
Badjatiya, Esha	Connect with D. Ravikumar (Deloitte) to discuss preparation issues relating to monthly sales tax returns for the Bed Bath and Beyond group due 7/31/23.	\$0.00	1.0	\$0.00

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Fees Sorted by Category for the Fee Period

June 26, 2023 - September 14, 2023

Date	Description	Rate	Hours	Fees
<i>Indirect Tax Compliance Services</i>				
07/17/2023				
Chio, Toby	Meeting with S. Healy (Deloitte) to discuss outstanding balance, audit, delinquent return notices.	\$0.00	0.2	\$0.00
Chio, Toby	Meeting with T. Andrisano (Bed, Bath and Beyond) to discuss outstanding balance, audit, delinquent return notices.	\$0.00	0.6	\$0.00
Chio, Toby	Check whether confirmations are uploaded in Intela and move confirmations to DAX folder (DAX is an interface for Anybill system for sales tax payments).	\$0.00	0.4	\$0.00
Healy, Steve	Call with P. Preity (Deloitte) to resolve preparation issues on NY and Texas sales and use tax returns	\$0.00	0.5	\$0.00
Healy, Steve	Review monthly data, compliance information workbook.	\$0.00	2.7	\$0.00
Healy, Steve	Review returns.	\$0.00	2.3	\$0.00
Healy, Steve	Meeting with T. Chio (Deloitte) to discuss outstanding balance, audit, delinquent return notices.	\$0.00	0.2	\$0.00
Healy, Steve	Call with D. Janosik (Deloitte), T. Andrisano (Bed, Bath and Beyond) regarding July 2023 prepayments, outstanding notices and issues relating to late payments made in February and March 2023.	\$0.00	0.8	\$0.00
Healy, Steve	Call with P. Preity (Deloitte) to discuss compliance items for semi annual compliance for indirect tax season.	\$0.00	0.5	\$0.00
Janosik, Dan	Debrief with S. Healy regarding weekly internal notice status.	\$0.00	1.1	\$0.00
Janosik, Dan	Call with H. Steve (Deloitte), T. Andrisano (Bed, Bath and Beyond) regarding July 2023 prepayments, outstanding notices and issues relating to late payments made in February and March 2023.	\$0.00	0.8	\$0.00

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Fees Sorted by Category for the Fee Period

June 26, 2023 - September 14, 2023

Date	Description	Rate	Hours	Fees
<i>Indirect Tax Compliance Services</i>				
07/17/2023				
Monreal, Lindsay	Review email from D. Janosik (Deloitte) to research 3 outstanding checks that were 60 plus days outstanding.	\$0.00	0.5	\$0.00
Preity, Preity	Call with S. Healy (Deloitte) to discuss preparation of sales tax returns for the Bed Bath and Beyond group.	\$0.00	0.5	\$0.00
Preity, Preity	Review sales tax return for Bed, Bath and Beyond.	\$0.00	0.7	\$0.00
Preity, Preity	Call with V. Viswanath (Deloitte) to identify variance in payment amounts for sales tax returns.	\$0.00	1.5	\$0.00
Preity, Preity	Reconcile control total variances by checking earlier months compliance information workbook and tallying per source data.	\$0.00	0.8	\$0.00
Preity, Preity	Call with S. Healy (Deloitte) to discuss compliance items for semi annual compliance for indirect tax season.	\$0.00	0.5	\$0.00
Ravikumar, Devika	Connect with E. Badjatiya (Deloitte) to discuss preparation issues relating to sales tax returns due 7/25/23.	\$0.00	1.0	\$0.00
Ravikumar, Devika	Connect with E. Badjatiya (Deloitte) to discuss preparation issues relating to sales tax returns due 7/31/23.	\$0.00	1.0	\$0.00
07/18/2023				
Aloor, Tom	Review sales and use tax return information workbook for Buy Buy Baby.	\$0.00	1.8	\$0.00
Badjatiya, Esha	Reviewed the e-filing issues related to the monthly sales and use tax returns for the Bed Bath and Beyond group.	\$0.00	1.0	\$0.00
Badjatiya, Esha	Reviewed the e-filing issues related to the monthly sales and use tax returns for Buy Buy Baby.	\$0.00	1.5	\$0.00
Chio, Toby	File sales tax returns due 7/20/23 via the state website.	\$0.00	1.6	\$0.00

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Fees Sorted by Category for the Fee Period

June 26, 2023 - September 14, 2023

Date	Description	Rate	Hours	Fees
<i>Indirect Tax Compliance Services</i>				
07/18/2023				
Feltz, Lisa	Assist L. Monreal (Deloitte) with next steps for outstanding checks after receiving email from T. Chio (Deloitte) regarding Anybill outstanding checks.	\$0.00	0.3	\$0.00
Healy, Steve	Call with T. Brennan (Deloitte) regarding status of tracker updates.	\$0.00	0.1	\$0.00
Healy, Steve	Review and complete the monthly journal entry for May returns filed in June.	\$0.00	1.5	\$0.00
Monreal, Lindsay	Contact three jurisdictions: Morgan County regarding why checks are outstanding and next steps for receive payment.	\$0.00	0.3	\$0.00
Monreal, Lindsay	Contact three jurisdictions: City of Birmingham, Alabama regarding why checks are outstanding and next steps for receive payment.	\$0.00	0.3	\$0.00
Monreal, Lindsay	Contact three jurisdictions: East Feliciana, Louisiana regarding why checks are outstanding and next steps for receive payment.	\$0.00	0.4	\$0.00
Preity, Preity	Input return information into the Anybill payment system.	\$0.00	1.0	\$0.00
Ravikumar, Devika	Electronically file sales tax returns due 7/20/23 for the Bed Bath and Beyond group.	\$0.00	6.0	\$0.00
Tak, Lovish	Prepare sales tax returns due 7/20/23.	\$0.00	4.0	\$0.00
Viswanath, Vinu	Call with P. Mahankali (Deloitte) to identify variance in funding amount.	\$0.00	0.5	\$0.00
07/19/2023				
Aloor, Tom	Reviewed sales and use tax return information workbook for Bed Bath and Beyond (1.7) and reviewed sales and use tax returns for Bed Bath and Beyond (1.3)	\$0.00	1.7	\$0.00
Aloor, Tom	Review sales and use tax return information workbook for Bed Bath and Beyond.	\$0.00	1.3	\$0.00

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Fees Sorted by Category for the Fee Period

June 26, 2023 - September 14, 2023

Date	Description	Rate	Hours	Fees
<i>Indirect Tax Compliance Services</i>				
07/19/2023				
Badera, Akshay	Filed sales tax returns for Bed Bath and Beyond that are due by July 20, 2023.	\$0.00	4.5	\$0.00
Chio, Toby	File batch 4 June 2023 sales and use tax returns via the state website.	\$0.00	1.7	\$0.00
Healy, Steve	Review returns and compliance information workbook for June returns.	\$0.00	3.0	\$0.00
Ravikumar, Devika	Electronically file sales tax returns due 7/20/23 for Buy Buy Baby.	\$0.00	6.0	\$0.00
Tak, Lovish	E-filings sales tax returns due 7/20/23 for the Bed Bath and Beyond group.	\$0.00	2.0	\$0.00
Tak, Lovish	Set up the E-file automation tool in Vertex software.	\$0.00	2.0	\$0.00
07/20/2023				
Aloor, Tom	Review sales and use tax returns for Buy Buy Baby.	\$0.00	2.5	\$0.00
Badjatiya, Esha	Review sales tax return filings that was submitted for 7/20/23 for the Bed Bath and Beyond group.	\$0.00	2.1	\$0.00
Badjatiya, Esha	Review the sales tax return filings that was submitted for 7/20/23 for Buy Buy Baby.	\$0.00	0.9	\$0.00
Chio, Toby	File sales tax returns due 7/20/23 via the state website.	\$0.00	1.2	\$0.00
Healy, Steve	File four Florida returns for liberty procurement Colorado for Q3-2022 through Q2-2023 per request of T. Andrisano (Bed, Bath and Beyond).	\$0.00	0.5	\$0.00
Healy, Steve	Review returns and compliance information workbook for June returns.	\$0.00	1.0	\$0.00
Preity, Preity	Compile sales and use tax returns due 7/20/23 for Bed Bath and Beyond.	\$0.00	1.5	\$0.00
Ravikumar, Devika	Resolve batch 4 efilings issues.	\$0.00	3.0	\$0.00
07/21/2023				
Aloor, Tom	Review sales tax return information workbook for Bed Bath and Beyond.	\$0.00	0.6	\$0.00
Badjatiya, Esha	Reviewed sales tax returns for the Buy Buy Baby group due 7/25/23.	\$0.00	1.1	\$0.00

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June 26, 2023 - September 14, 2023

Date	Description	Rate	Hours	Fees
<i>Indirect Tax Compliance Services</i>				
07/21/2023				
Badjatiya, Esha	Review the payment information related to the sales tax filings.	\$0.00	0.4	\$0.00
Chio, Toby	Log sales and use tax notices that are issued by the various states and enter the information to the notice log such as tax due, what is the notice about, for what state, etc.	\$0.00	2.0	\$0.00
Chio, Toby	Log in to the various state websites for the Bed Bath and Beyond group to check available credit and match it against the compliance information workbook.	\$0.00	1.0	\$0.00
Chio, Toby	Check sales and use state tax websites on status of the filing of the sales tax returns due 7/20/23.	\$0.00	0.5	\$0.00
Healy, Steve	Call with T. Andrisano (Bed, Bath and Beyond) and D. Janosik (Deloitte) relating to final returns to be prepared in August 2023.	\$0.00	0.5	\$0.00
Healy, Steve	Review sales tax returns due 7/31/23 for Buy Buy Baby for June 2023 returns.	\$0.00	1.0	\$0.00
Janosik, Dan	Call with T. Andrisano (Bed, Bath and Beyond) and S. Healy (Deloitte) relating to final sales tax returns to be prepared in August 2023.	\$0.00	1.2	\$0.00
Monreal, Lindsay	Call jurisdictions: Morgan County, City of Birmingham, Alabama and East Feliciana, Louisiana and speak with representee to see why checks were not deposited.	\$0.00	0.7	\$0.00
Preity, Preity	Input return information into the Anybill payment system.	\$0.00	1.3	\$0.00
07/24/2023				
Aloor, Tom	Review sales tax return information workbook for Bed Bath and Beyond.	\$0.00	0.8	\$0.00
Aloor, Tom	Review sales tax returns for Bed Bath and Beyond.	\$0.00	0.7	\$0.00
Badera, Akshay	E-filed sales tax returns for Bed Bath and Beyond group.	\$0.00	1.4	\$0.00

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June 26, 2023 - September 14, 2023

Date	Description	Rate	Hours	Fees
<i>Indirect Tax Compliance Services</i>				
07/24/2023				
Badera, Akshay	E-filed sales tax returns for Buy Buy Baby.	\$0.00	1.3	\$0.00
Badera, Akshay	Call with S. Healy, D. Janosik, L. Tak, A. Badera, P. Preity (Deloitte) for sales tax notices logging and reviewing and to identify if immediate action required, client expectations and outstanding issues.	\$0.00	0.5	\$0.00
Badjatiya, Esha	Discuss with T. Chio (Deloitte) sales and use tax return, issues before filing the return by logging sales and use tax notices that issued by various states and enter information to notice log such as tax due, what is the notice about, for what state.	\$0.00	2.8	\$0.00
Chio, Toby	Discuss with E. Badjatiya (Deloitte) sales and use tax return, issues before filing the return by logging sales and use tax notices that issued by various states and enter information to notice log such as tax due, what is the notice about, for what state	\$0.00	2.8	\$0.00
Healy, Steve	Meet with A. Boulos (Deloitte) to discuss outstanding Connecticut sales tax notices.	\$0.00	1.0	\$0.00
Healy, Steve	Review sales tax returns due 7/31/23 for Bed Bath and Beyond and submit to Bed Bath and Beyond for approval.	\$0.00	2.0	\$0.00
Healy, Steve	Call with S. Healy, D. Janosik, L. Tak, A. Badera, P. Preity (Deloitte) for sales tax notices logging and reviewing and to identify if immediate action required, Bed Bath and Beyond's expectations and outstanding sales tax issues.	\$0.00	0.5	\$0.00
Healy, Steve	Call with T. Andrisano, J. Berry (Bed, Bath and Beyond), S. Lee (Deloitte) regarding sales tax audits.	\$0.00	0.5	\$0.00

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Date	Description	Rate	Hours	Fees
<i>Indirect Tax Compliance Services</i>				
07/24/2023				
Preity, Preity	Check the issue with vertex transmission option. Vertex is the software Deloitte uses to prepare returns and to transmit final data information to the state.	\$0.00	0.3	\$0.00
Preity, Preity	Call with S. Healy, D. Janosik, L. Tak, A. Badera, P. Preity (Deloitte) for sales tax notices logging and reviewing and to identify if immediate action required.	\$0.00	0.7	\$0.00
Preity, Preity	Reconcile sales tax payments made via the Anybill payment system.	\$0.00	0.3	\$0.00
Preity, Preity	Generate electronic data information separately for schedules for manual website.	\$0.00	0.2	\$0.00
Tak, Lovish	Call with S. Healy, D. Janosik, L. Tak, A. Badera, P. Preity (Deloitte) for sales tax notices logging and reviewing and to identify if immediate action required, client expectations and outstanding issues.	\$0.00	0.5	\$0.00
Tak, Lovish	E-filing sales tax returns due 7/20/23 for June 2023 for California.	\$0.00	2.5	\$0.00
07/25/2023				
Aloor, Tom	Review sales tax returns for Bed Bath and Beyond.	\$0.00	1.0	\$0.00
Badera, Akshay	Bed, Bath and Beyond South Carolina Back returns except February and March.	\$0.00	1.5	\$0.00
Badera, Akshay	Prepare monthly sales tax returns for Bed Bath and Beyond.	\$0.00	0.7	\$0.00
Badera, Akshay	Prepare monthly sales tax returns for Buy Buy Baby.	\$0.00	0.6	\$0.00
Badera, Akshay	E-file sales tax returns for Bed Bath and Beyond group.	\$0.00	1.4	\$0.00
Badera, Akshay	E-filed sales tax returns for Buy Buy Baby.	\$0.00	1.3	\$0.00
Badjatiya, Esha	Review the sales tax return filings that was submitted on 7/25/23.	\$0.00	0.3	\$0.00

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June 26, 2023 - September 14, 2023

Date	Description	Rate	Hours	Fees
<i>Indirect Tax Compliance Services</i>				
07/25/2023				
Badjatiya, Esha	Review monthly sales tax returns for the Bed Bath and Beyond group due 7/31/23.	\$0.00	1.0	\$0.00
Badjatiya, Esha	Discuss with T. Chio (Deloitte) sales and use tax return, fix issues before filing return by logging sales and use tax notices that issued by various states and enter information to the notice log such as tax due, what is the notice about, for what state.	\$0.00	1.9	\$0.00
Chio, Toby	Discuss with E. Badjatiya (Deloitte) sales and use tax return, fix issues before filing return by logging sales and use tax notices that issued by various states and enter information to the notice log such as tax due, what is the notice about, for what s	\$0.00	1.9	\$0.00
Healy, Steve	Review sales tax returns due 7/25/23.	\$0.00	0.5	\$0.00
Healy, Steve	Discussion with T. Andrisano, L. Crossen (Bed, Bath and Beyond) concerning outstanding prepayments and future application.	\$0.00	0.5	\$0.00
Healy, Steve	Follow up with Alabama relating to late payments on the sales tax returns for the February and March 2023 periods.	\$0.00	1.5	\$0.00
Ramesh, Ramesh	Reconcile debit and credit transactions at entity, state and general ledger account level.	\$0.00	3.0	\$0.00
Tak, Lovish	Log and resolve notice from Florida sales use tax return DR-15 state calls.	\$0.00	1.0	\$0.00
07/26/2023				
Aloor, Tom	Review sales tax returns for Bed Bath and Beyond.	\$0.00	1.5	\$0.00
Badera, Akshay	Draft responses to sales tax notices for Bed Bath and Beyond group.	\$0.00	1.4	\$0.00
Badjatiya, Esha	Resolve preparation issues with monthly sales tax returns due 7/31/23.	\$0.00	0.5	\$0.00

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June 26, 2023 - September 14, 2023

Date	Description	Rate	Hours	Fees
<i>Indirect Tax Compliance Services</i>				
07/26/2023				
Badjatiya, Esha	Discuss with T. Chio (Deloitte) sales and use tax return, fix issues before filing return by logging sales and use tax notices issued by various states, enter information to notice log such as tax due, what is the notice about, for what state.	\$0.00	2.1	\$0.00
Chio, Toby	Discuss with E. Badjatiya (Deloitte) sales and use tax return, fix issues before filing return by logging sales and use tax notices issued by various states, enter information to notice log such as tax due, what is the notice about, for what state.	\$0.00	2.1	\$0.00
Healy, Steve	Follow up on outstanding notice issues relating to late payments and missing sales tax returns for the periods of March and April 2023 for Colorado.	\$0.00	0.8	\$0.00
Healy, Steve	Follow up on outstanding notice issues relating to late payments and missing sales tax returns for the periods of March and April 2023 for Texas.	\$0.00	0.7	\$0.00
Healy, Steve	Follow up on outstanding notice issues relating to late payments and missing sales tax returns for the periods of March and April 2023 for and South Carolina.	\$0.00	0.5	\$0.00
07/27/2023				
Aloor, Tom	Review sales tax returns for Buy Buy Baby.	\$0.00	1.0	\$0.00
Chio, Toby	Call (partial) with D. Janosik (partial) (Deloitte), T. Andrisano, J. Berry (Bed, Bath and Beyond) relating to outstanding balance, audit, return notices and future filings.	\$0.00	0.6	\$0.00
Healy, Steve	Call with D. Janosik ,T. Chio (partial) (Deloitte), T. Andrisano, J. Berry (Bed, Bath and Beyond) relating to outstanding balance, audit, return notices and future filings.	\$0.00	1.0	\$0.00

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Fees Sorted by Category for the Fee Period

June 26, 2023 - September 14, 2023

Date	Description	Rate	Hours	Fees
<i>Indirect Tax Compliance Services</i>				
07/27/2023				
Healy, Steve	Follow up with T. Andrisano (Bed Bath and Beyond) on notices related to Colorado.	\$0.00	1.7	\$0.00
Healy, Steve	Reviewed sales tax returns due 7/31/23 for the Bed Bath and Beyond group.	\$0.00	1.5	\$0.00
07/28/2023				
Badjatiya, Esha	Resolve BOT (electronic filing software) issues that occurred while completing E-Filing.	\$0.00	1.0	\$0.00
Chio, Toby	Discuss with E. Badjatiya (Deloitte) for sales and use tax return, fix issues before filing return by logging sales and use tax notices that issued by various states, enter information to notice log such as tax due, what is notice about, for what state.	\$0.00	2.5	\$0.00
Healy, Steve	Call with T. Brennan (Deloitte) to discuss Connecticut state online account status of the outstanding state refunds/assessments.	\$0.00	0.5	\$0.00
Monreal, Lindsay	Call jurisdictions: Morgan County, Alabama to understand reason for checks to be outstanding and receive confirmation to void original checks and reissue.	\$0.00	0.7	\$0.00
Monreal, Lindsay	Call jurisdictions: East Feliciana, Louisiana to understand reason for checks to be outstanding and receive confirmation to void original checks and reissue.	\$0.00	0.8	\$0.00
07/29/2023				
Chio, Toby	Reclass in later months.	\$0.00	6.7	\$0.00
07/31/2023				
Aloor, Tom	Review sales tax returns for Buy Buy Baby.	\$0.00	1.0	\$0.00
Badjatiya, Esha	Roll over of compliance (sales tax) information workbook for Bed Bath and Beyond group.	\$0.00	0.8	\$0.00

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Fees Sorted by Category for the Fee Period

June 26, 2023 - September 14, 2023

Date	Description	Rate	Hours	Fees
<i>Indirect Tax Compliance Services</i>				
07/31/2023				
Badjatiya, Esha	Review sales and use tax returns due 8/7/23 and 8/10/23.	\$0.00	1.2	\$0.00
Chio, Toby	Meeting with S. Healy (Deloitte) to discuss outstanding balance, audit, delinquent return notices.	\$0.00	0.4	\$0.00
Chio, Toby	Call the Louisiana department of revenue regarding delinquent return.	\$0.00	0.9	\$0.00
Feltz, Lisa	reviewed with L. Monreal (Deloitte) the next steps for the outstanding checks after receiving email from D. Janosik (Deloitte) regarding Anybill outstanding checks that have not been cashed.	\$0.00	0.2	\$0.00
Healy, Steve	Meeting with T. Chio (Deloitte) to discuss outstanding balance, audit, delinquent return notices.	\$0.00	0.4	\$0.00
Healy, Steve	Debriefed with T. Chio and E. Badjatiya (Deloitte) on the filing of the June 2023 sales and use tax returns.	\$0.00	1.5	\$0.00
Healy, Steve	Follow up on outstanding notices and review compliance information workbook for adjustments made to prepayments and overpayments.	\$0.00	1.3	\$0.00
Monreal, Lindsay	Email D. Janosik (Deloitte) to check three checks to be voided and reissued and complete task once confirmed along with Bed, Bath and Beyond DL.	\$0.00	1.5	\$0.00
Preity, Preity	Convert automated clearing house payment from automated clearing house debit to credit preparation.	\$0.00	0.8	\$0.00
Preity, Preity	Rollover compliance information workbook.	\$0.00	0.5	\$0.00
Preity, Preity	Update prepayments in compliance information workbook.	\$0.00	0.8	\$0.00
Tak, Lovish	Log and resolve notices : #0277 : Colorado - Town of Durango.	\$0.00	1.0	\$0.00
Tak, Lovish	Log and resolve notices : #0278: Colorado - City of Fort Collins.	\$0.00	1.9	\$0.00
Tak, Lovish	Log and resolve notices : #0685: Colorado - Aspen.	\$0.00	1.1	\$0.00

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Fees Sorted by Category for the Fee Period

June 26, 2023 - September 14, 2023

Date	Description	Rate	Hours	Fees
<i>Indirect Tax Compliance Services</i>				
08/01/2023				
Badjatiya, Esha	Review sales and use tax returns for Bed Bath and Beyond.	\$0.00	2.0	\$0.00
Chio, Toby	Download State Sales tax notices from the State website.	\$0.00	0.6	\$0.00
Healy, Steve	Perform follow up on California issues relating to Quarter 2 of 2023 return filing.	\$0.00	1.3	\$0.00
Tak, Lovish	Prepare sales and use tax returns for July 2023 period.	\$0.00	2.0	\$0.00
08/02/2023				
Badjatiya, Esha	Reconcile notice log to state balances reflected on state websites.	\$0.00	1.0	\$0.00
Healy, Steve	Review journal entries for Anybill payments for May-23 and June-23 filing periods.	\$0.00	3.0	\$0.00
Preity, Preity	Follow up on notices and Florida real estate tax return.	\$0.00	0.2	\$0.00
08/03/2023				
Chio, Toby	Download state sales tax notices from the state website.	\$0.00	3.7	\$0.00
Healy, Steve	Review compliance information workbook to make adjustments for sales and use tax returns due on 8/7/23 and 8/10/23.	\$0.00	1.0	\$0.00
08/04/2023				
Chio, Toby	Download state sales tax notices from the state website.	\$0.00	0.4	\$0.00
Healy, Steve	Review July 2023 monthly sales tax data to follow up with TA. Andrisano and J. Barry (Bed, Bath and Beyond) to secure additional sales tax data/information needed to file July 2023 returns.	\$0.00	0.5	\$0.00
Shumsuddin, Shaik	Refresh analytics regarding center of excellence project.	\$0.00	0.1	\$0.00

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Fees Sorted by Category for the Fee Period

June 26, 2023 - September 14, 2023

Date	Description	Rate	Hours	Fees
<i>Indirect Tax Compliance Services</i>				
08/07/2023				
Aloor, Tom	Work on Alabama Anybill system pending funding and efilng issues including identified the local returns to be sent separately after removing the consolidated reporting from Vertex.	\$0.00	2.0	\$0.00
Chio, Toby	Meeting with S. Healy (Deloitte) to check the available prepayment in the accounts to match it against the compliance information workbook.	\$0.00	1.4	\$0.00
Feltz, Lisa	Review email from S. Healy (Deloitte) regarding Alabama payment requests to submit to Anybill for the periods Feb-23 to Mar-23 for Beth Bath and Beyond Inc and Buy Buy Baby Inc.	\$0.00	0.2	\$0.00
Healy, Steve	Call with USI BBB Sales Tax Team regarding sales and use tax items.	\$0.00	0.5	\$0.00
Healy, Steve	Prepare information for Alabama city and county payments needed to be made by automated clearing house credit.	\$0.00	1.5	\$0.00
Healy, Steve	Call with TA. Andrisano (Bed, Bath and Beyond) and S. Csan, F. Rivera (Deloitte) related to outstanding sales and use tax audits.	\$0.00	0.7	\$0.00
Monreal, Lindsay	Reverse four Alabama payments regarding February and March 2023.	\$0.00	1.0	\$0.00
Preity, Preity	Follow up calls to SC and CO relating to outstanding sales and use tax notices.	\$0.00	0.5	\$0.00
Tak, Lovish	Assess whether any credit/ balance is available for all the returns as per website.	\$0.00	2.0	\$0.00
08/08/2023				
Aloor, Tom	Finalize the website balances due for multiple BBB entities.	\$0.00	1.0	\$0.00
Healy, Steve	Follow up with TA. Andrisano and J. Barry (Bed, Bath and Beyond) related to electronic filing data login issues and data updates.	\$0.00	1.0	\$0.00

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June 26, 2023 - September 14, 2023

Date	Description	Rate	Hours	Fees
<i>Indirect Tax Compliance Services</i>				
08/08/2023				
Healy, Steve	Review batch 2 and batch 3 sales and use tax returns and compliance information workbook.	\$0.00	1.0	\$0.00
Preity, Preity	Follow up calls to SC and CO relating to outstanding sales and use tax notices.	\$0.00	0.6	\$0.00
Tak, Lovish	Set up compliance information workbook and returns for e-filing automation tool.	\$0.00	1.0	\$0.00
08/09/2023				
Aloor, Tom	Work on data checkn with S. Healy (Deloitte) regarding Ecom files and reviewed batch 3 returns.	\$0.00	2.0	\$0.00
Chio, Toby	Prepare certain July returns.	\$0.00	3.7	\$0.00
Preity, Preity	Review batch 3 for July 2023 period.	\$0.00	0.7	\$0.00
Ramesh, Ramesh	Import data to Wrangling tool to create summaries, reconcile data, create Vertex exports, importing data to Vertex, pull tax summary and update CIW, reconciling variances, reclass unregistered data for data management of Bed, Bath and Beyond July data.	\$0.00	3.0	\$0.00
Tak, Lovish	Prepare return for batch 3 and 4 for July 2023 period.	\$0.00	4.0	\$0.00
08/10/2023				
Aloor, Tom	Work on pending returns during preparation and senior level review.	\$0.00	1.0	\$0.00
Badera, Akshay	Prepare Bed, Bath and Beyond July 2023 sales and use tax returns.	\$0.00	1.5	\$0.00
Chio, Toby	Prepare certain July returns.	\$0.00	3.3	\$0.00
Healy, Steve	Review batch #3 sales and use tax returns to send approval to TA. Andrisano (Bed, Bath and Beyond).	\$0.00	1.3	\$0.00
Healy, Steve	Review compliance information workbook for possible issues for batch #4 returns.	\$0.00	1.2	\$0.00

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Fees Sorted by Category for the Fee Period

June 26, 2023 - September 14, 2023

Date	Description	Rate	Hours	Fees
<i>Indirect Tax Compliance Services</i>				
08/10/2023				
Preity, Preity	Connect with T. Chio (Deloitte) for issues, DAX (interface for Anybill system).	\$0.00	1.0	\$0.00
Ravikumar, Devika	Prepare July 2023 monthly sales and use tax returns for Buy Buy Baby and pending discussion.	\$0.00	4.5	\$0.00
Tak, Lovish	Prepare pending batch 4 returns by setting up compliance information workbook and returns for e-filing automation tool.	\$0.00	5.0	\$0.00
08/11/2023				
Aloor, Tom	Prepare sales and use tax returns and reviewed more than 100 sales and use tax returns for Bed Bath and Beyond.	\$0.00	3.0	\$0.00
Badera, Akshay	Prepare Bed, Bath and Beyond July 2023 sales and use tax returns.	\$0.00	6.5	\$0.00
Chio, Toby	Prepare batch 4,5 and 6 July returns.	\$0.00	0.4	\$0.00
Healy, Steve	Review monthly sales and use tax Returns.	\$0.00	0.5	\$0.00
Preity, Preity	Prepare sales and use tax issues and review with the returns preparers.	\$0.00	2.0	\$0.00
Preity, Preity	Review sales and use tax returns for Bed Bath and Beyond..	\$0.00	0.5	\$0.00
Tak, Lovish	Prepare batch 4 returns which had tax mismatch Issues for July 2023 period.	\$0.00	2.0	\$0.00
08/12/2023				
Preity, Preity	Review Bed, Bath and Beyond July 2023 Batch 4 sales and use tax Retuns .	\$0.00	2.0	\$0.00
Ravikumar, Devika	Upload client issued approval emails for the monthly sales and use tax returns for the 2023.	\$0.00	1.0	\$0.00
08/14/2023				
Aloor, Tom	Assist with updating the credit tracker variance to be identified.	\$0.00	2.0	\$0.00
Badera, Akshay	File batch 3 of Bed, Bath and Beyond tax returns.	\$0.00	0.7	\$0.00

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Fees Sorted by Category for the Fee Period

June 26, 2023 - September 14, 2023

Date	Description	Rate	Hours	Fees
<i>Indirect Tax Compliance Services</i>				
08/14/2023				
Badjatiya, Esha	Review return preparation for batch 3 and 4 of Bed, Bath and Beyond.	\$0.00	4.0	\$0.00
Feltz, Lisa	Review outstanding checks for Bed Bath and Beyond Inc and Buy Buy Baby Inc.	\$0.00	0.1	\$0.00
Feltz, Lisa	Sent email to S. Healy (Deloitte) to review Bed Bath and Beyond Inc and Buy Buy Baby Inc Anybill outstanding checks.	\$0.00	0.1	\$0.00
Healy, Steve	Call with Deloitte team relating to July 2023 filings and outstanding notice log.	\$0.00	1.5	\$0.00
Healy, Steve	Review July 2023 sales and use tax returns for Bed, Bath and Beyond and Buy Buy Baby. .	\$0.00	1.5	\$0.00
Janosik, Dan	Call to review outstanding sales and use tax notices and status.	\$0.00	1.2	\$0.00
Preity, Preity	Review sales and use tax returns for Bed Bath and Beyond..	\$0.00	1.3	\$0.00
Tak, Lovish	Update returns as per review notes provided by P. Mahankali (Deloitte) for July 2023 period.	\$0.00	2.0	\$0.00
08/15/2023				
Aloor, Tom	Work on pending batch 4 returns and updated workpapers and help team members to finalize the pending returns.	\$0.00	3.0	\$0.00
Badjatiya, Esha	Review return preparation for Bed, Bath and Beyond batch 4.	\$0.00	1.0	\$0.00
Chio, Toby	Organize returns to move to DAX which is an interface for the Anybill system.	\$0.00	0.3	\$0.00
Healy, Steve	Review batch #4 sales and use tax returns to send approval to TA. Andrisano (Bed, Bath and Beyond).	\$0.00	4.0	\$0.00
Preity, Preity	Check credit variances with prior month as well.	\$0.00	0.4	\$0.00

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Fees Sorted by Category for the Fee Period

June 26, 2023 - September 14, 2023

Date	Description	Rate	Hours	Fees
<i>Indirect Tax Compliance Services</i>				
08/16/2023				
Aloor, Tom	Review batch 5 tax returns.	\$0.00	1.5	\$0.00
Badjatiya, Esha	Continue to review return preparation for batch 4 of Bed, Bath and Beyond.	\$0.00	1.0	\$0.00
Tak, Lovish	Update tax return credit variance occurring in compliance information workbook.	\$0.00	2.0	\$0.00
08/17/2023				
Aloor, Tom	Research the credit amounts from state website to assist USI team to get them consolidated.	\$0.00	2.0	\$0.00
Badjatiya, Esha	Continue to review return preparation for batch 4 of Bed, Bath and Beyond.	\$0.00	3.0	\$0.00
Healy, Steve	Review batch #5 and batch #6 returns to follow up with TA. Andrisano (Bed, Bath and Beyond).	\$0.00	3.2	\$0.00
Preity, Preity	Prepare and Upload the Deloitte Anybill payable interface for July 2023 returns.	\$0.00	0.5	\$0.00
08/18/2023				
Badjatiya, Esha	Continue to review return preparation for batch 4 of Bed, Bath and Beyond.	\$0.00	1.5	\$0.00
Healy, Steve	Review batch #4 sales and use tax returns to send approval to TA. Andrisano (Bed, Bath and Beyond).	\$0.00	0.7	\$0.00
Healy, Steve	Review compliance information workbook for possible issues for batch #4 returns.	\$0.00	0.8	\$0.00
Tak, Lovish	Set up compliance information workbook and returns for e-filing automation tool.	\$0.00	2.0	\$0.00
08/19/2023				
Badera, Akshay	File Bed, Bath and Beyond batch 4 tax returns.	\$0.00	6.5	\$0.00
Tak, Lovish	Set up Compliance Information Workbook and returns for e-filing automation tool.	\$0.00	1.0	\$0.00
Tak, Lovish	Run e-filing automation tool for Batch 4 tax returns.	\$0.00	0.5	\$0.00

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Fees Sorted by Category for the Fee Period

June 26, 2023 - September 14, 2023

Date	Description	Rate	Hours	Fees
<i>Indirect Tax Compliance Services</i>				
08/19/2023				
Tak, Lovish	E-file batch 4 tax returns for July 2023 period.	\$0.00	1.5	\$0.00
08/20/2023				
Chio, Toby	Perform batch 4 filing for July sales and use returns.	\$0.00	4.4	\$0.00
Tak, Lovish	Continue to e-file batch 4 tax returns for July 2023 period.	\$0.00	3.0	\$0.00
08/21/2023				
Aloor, Tom	Work with Deloitte team to address e-filing issues.	\$0.00	0.5	\$0.00
Badera, Akshay	Perform Bed, Bath and Beyond batch 4 automation tool setup rejection filings-18.	\$0.00	3.0	\$0.00
Badjatiya, Esha	Review return preparation for Bed, Bath and Beyond batch 5 and notices.	\$0.00	3.0	\$0.00
Chio, Toby	Perform batch 4 filing for July sales and use returns.	\$0.00	0.8	\$0.00
Chio, Toby	Meeting with S. Healy (Deloitte) regarding notice updates.	\$0.00	0.5	\$0.00
Healy, Steve	Review batch #4 online filings and compliance information workbook.	\$0.00	1.5	\$0.00
Healy, Steve	Call with T. Chio (Deloitte) regarding notice updates.	\$0.00	0.5	\$0.00
Janosik, Dan	Call with Deloitte team to review outstanding sales and use tax notices.	\$0.00	0.7	\$0.00
Preity, Preity	Review the updated Electronically filed sales Tax confirmations to check that certain confirmations are recorded.	\$0.00	2.0	\$0.00
Tak, Lovish	File returns which were rejected by e-filing automation tool.	\$0.00	2.0	\$0.00
Tak, Lovish	Correct sales and use tax returns filed by e-filing automation tool .	\$0.00	1.0	\$0.00
08/22/2023				
Aloor, Tom	Review more than 100 efilings of BBB.	\$0.00	1.0	\$0.00
Badjatiya, Esha	Review return preparation for batch 6 and notices of Bed, Bath and Beyond.	\$0.00	3.0	\$0.00

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Date	Description	Rate	Hours	Fees
<i>Indirect Tax Compliance Services</i>				
08/22/2023				
Healy, Steve	Review batch #4 online filings and compliance information workbook for outstanding credits.	\$0.00	1.0	\$0.00
Preity, Preity	Notices and internal call.	\$0.00	0.3	\$0.00
Ravikumar, Devika	Track balance due for Colorado locals.	\$0.00	3.0	\$0.00
Tak, Lovish	E-file batch 5 and 6 Returns for July 2023 period.	\$0.00	4.0	\$0.00
08/23/2023				
Badjatiya, Esha	Reconcile notice log.	\$0.00	2.0	\$0.00
Chio, Toby	Log notices to close all the duplicate notices in the tracker.	\$0.00	5.6	\$0.00
Healy, Steve	Follow up on emails from TA. Andrisano (Bed, Bath and Beyond) to review online filings for California.	\$0.00	2.0	\$0.00
08/24/2023				
Aloor, Tom	Review the updated electronically filed sales tax confirmations to check that certain confirmations are recorded.	\$0.00	0.7	\$0.00
Badjatiya, Esha	Continue to reconcile notice log.	\$0.00	2.0	\$0.00
Chio, Toby	Contact Michigan to resolve notices to further file the delinquent returns.	\$0.00	1.7	\$0.00
Healy, Steve	Review Michigan notice for 2022 annual filings to reconcile to Vertex for submission to state of Michigan.	\$0.00	1.3	\$0.00
Healy, Steve	Review compliance information workbook and funding.	\$0.00	1.5	\$0.00
Preity, Preity	Call to standardize notice log and notices call.	\$0.00	2.0	\$0.00
08/25/2023				
Aloor, Tom	Work on open notices relating to outstanding late payment penalty assessments.	\$0.00	0.5	\$0.00
08/28/2023				
Badjatiya, Esha	Reconcile notice log and annual returns.	\$0.00	2.0	\$0.00

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June 26, 2023 - September 14, 2023

Date	Description	Rate	Hours	Fees
<i>Indirect Tax Compliance Services</i>				
08/28/2023				
Chio, Toby	Meeting with S. Healy (Deloitte) to discuss outstanding sales and use tax notices.	\$0.00	0.3	\$0.00
Healy, Steve	Review compliance information workbook and outstanding refunds due.	\$0.00	2.0	\$0.00
Janosik, Dan	Call with team to review outstanding sales and use tax notices.	\$0.00	0.5	\$0.00
08/29/2023				
Badjatiya, Esha	Continue to reconcile notice log and annual returns.	\$0.00	2.0	\$0.00
Preity, Preity	Review outstanding notices relating to late payments made in February and March 2023.	\$0.00	0.7	\$0.00
Preity, Preity	Internal Call with E. Badjatiya and A. Badera (Deloitte) for outstanding sales and use tax notices.	\$0.00	0.8	\$0.00
08/30/2023				
Healy, Steve	Review to complete the monthly journal entries for July 2023 payments made in August 2023.	\$0.00	3.0	\$0.00
Preity, Preity	Review outstanding notices relating to late payments made in February and March 2023.	\$0.00	1.0	\$0.00
08/31/2023				
Shumsuddin, Shaik	Refresh analytics dashboard for center of excellence project.	\$0.00	0.2	\$0.00
09/01/2023				
Badera, Akshay	Preparation annual return filed/not filed and update notice resolutions in the Notice log.	\$0.00	2.5	\$0.00
Badjatiya, Esha	Reconcile notice log and annual returns.	\$0.00	2.0	\$0.00
Preity, Preity	Perform notices updates for checking on balances, duplicates.	\$0.00	1.0	\$0.00
Tak, Lovish	Review Annual Sales and Use Tax returns for the Bed Bath and Beyond group.	\$0.00	1.0	\$0.00

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Fees Sorted by Category for the Fee Period

June 26, 2023 - September 14, 2023

Date	Description	Rate	Hours	Fees
<i>Indirect Tax Compliance Services</i>				
09/04/2023				
Aloor, Tom	Worked on Notice log to identify the tax due amounts's accuracy.	\$0.00	0.5	\$0.00
Badjatiya, Esha	Reconcile notice log to outstanding assessments relating to late payments.	\$0.00	2.5	\$0.00
Preity, Preity	Updated Notice log for LA locals checks in order to adjust the notices received.	\$0.00	0.2	\$0.00
09/05/2023				
Aloor, Tom	Co-ordinated with USI Team on identifying the website balances.	\$0.00	0.7	\$0.00
Badjatiya, Esha	Reconcile notice log to outstanding assessments relating to late payments.	\$0.00	1.0	\$0.00
Preity, Preity	Perform notices review for LA Locals received notices/updated from CIW	\$0.00	0.7	\$0.00
Preity, Preity	Prepare Rollover of August 2023 Compliance Information Workbook.	\$0.00	0.5	\$0.00
09/06/2023				
Aloor, Tom	Co-ordinated with USI Team on identifying the website balances and track in report.	\$0.00	0.7	\$0.00
Badjatiya, Esha	Update monthly Compliance Information Workbook for August 2023 filings.	\$0.00	0.5	\$0.00
Healy, Steve	Respond to emails from T. Andrisano, J. Berry (Bed Bath & Beyond) and update monthly Sales Tax payments schedules paid through Anybill.	\$0.00	1.0	\$0.00
Preity, Preity	File back Sales and Us return for the City of Aspen CO for Bed, Bath and Beyond.	\$0.00	0.5	\$0.00
09/07/2023				
Aloor, Tom	Worked on Notice log to identify the tax due amounts's accuracy.	\$0.00	0.5	\$0.00
Janosik, Dan	Reviewed Vertex (software) survey.	\$0.00	0.5	\$0.00
Janosik, Dan	Call with Anybill support system to discuss New York ACH (payment system) Debit requirement.	\$0.00	0.3	\$0.00

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Fees Sorted by Category for the Fee Period

June 26, 2023 - September 14, 2023

Date	Description	Rate	Hours	Fees
<i>Indirect Tax Compliance Services</i>				
09/08/2023				
Aloor, Tom	Worked with USI Team Esha Badjatiya and Preity Mahankali on the return preparation status and carryforwards of Aug compliance returns and CIW (Close to 150 returns).	\$0.00	1.5	\$0.00
Healy, Steve	Contact State of CA regarding Sales and Use Tax notices and update outstanding assessment balances.	\$0.00	2.0	\$0.00
Healy, Steve	Discussion with T. Andrisano (BBB) relating to August 2023 tax data.	\$0.00	1.0	\$0.00
Tak, Lovish	Add Connecticut and West Virginia to third party and update the Electronia filing Matrix.	\$0.00	1.0	\$0.00
09/10/2023				
Chio, Toby	Download tax notices from the state portal and log into the notice log.	\$0.00	0.7	\$0.00
09/11/2023				
Aloor, Tom	Updated the tracker and verified the Preparation status.	\$0.00	0.5	\$0.00
Badjatiya, Esha	Discussion with S. Healy (Deloitte) relating to August 2023 sales and use tax return preparation.	\$0.00	0.5	\$0.00
Healy, Steve	Gather data files for CA Ecommerce for June 2022 period.	\$0.00	0.5	\$0.00
Janosik, Dan	Call with S. Healy, E. Badjatiya and T. Chio (Deloitte) to discuss the status of the sales and use tax compliance.	\$0.00	0.6	\$0.00
09/12/2023				
Aloor, Tom	Co-ordinated with Steve Healy and USI Team on cleaning up the Notice Log for Bed Bath.	\$0.00	0.5	\$0.00
Healy, Steve	Review 5 August 2023 Batch #3 Sales and Use Tax returns.	\$0.00	0.5	\$0.00
Healy, Steve	Call with T. Andrisano, L. Crossen, B. Hacker, J. Berry (BBBY) to discuss the August sales and use tax returns to be filed in September.	\$0.00	0.7	\$0.00

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Fees Sorted by Category for the Fee Period

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Date	Description	Rate	Hours	Fees
<i>Indirect Tax Compliance Services</i>				
09/12/2023				
Preity, Preity	Email to S. Healy (Deloitte) relating to Monthly data for August 2023 for Bed, Bath and Beyond.	\$0.00	0.3	\$0.00
09/13/2023				
Aloor, Tom	Worked with USI Team Esha Badjatiya and Preity Mahankali on the return preparation status and carryforwards of Aug compliance returns and CIW (Close to 150 returns).	\$0.00	0.7	\$0.00
Badjatiya, Esha	Review Batch 3 Sales and Use Tax returns.	\$0.00	0.5	\$0.00
Ravikumar, Devika	Preparation of Batch 3 and 4 Sales and Use Tax returns for August 2023.	\$0.00	3.0	\$0.00
Tak, Lovish	Preparation of BBB Batch 4 Sales and Use Tax returns.	\$0.00	3.0	\$0.00
09/14/2023				
Aloor, Tom	Reviewed the zero returns for September compliance.	\$0.00	1.0	\$0.00
Badera, Akshay	Preparation of 103 BBB Batch 4 Sales and Use Tax returns.	\$0.00	3.5	\$0.00
Badjatiya, Esha	Research NY quarter return issue.	\$0.00	1.5	\$0.00
Subtotal for Indirect Tax Compliance Services:			596.3	\$0.00

Indirect Tax Consulting Services

07/06/2023				
Piazza, Jim	Discuss sales and use tax audits and management thereof with L. Crossen (Bed Bath and Beyond).	\$670.00	0.3	\$201.00
Piazza, Jim	Discussion with L. Crossen, T. Andrisano (Bed Bath and Beyond) regarding open audits, project management of tax items and process around refund and audit resolution.	\$670.00	1.3	\$871.00

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Fees Sorted by Category for the Fee Period

June 26, 2023 - September 14, 2023

Date	Description	Rate	Hours	Fees
<i>Indirect Tax Consulting Services</i>				
07/12/2023				
Csan, Stephanie	Call with T. Andrisano, J. Berry (Bed Bath and Beyond), B. McKibbin, J. Piazza, F. Rivera (Deloitte) to discuss outstanding state sales tax audits for states such as New Jersey, California, Florida and Texas and assistance with minimizing possible assessm	\$670.00	0.5	\$335.00
Piazza, Jim	Call with T. Andrisano, J. Berry (Bed, Bath and Beyond), B. McKibbin, S. Csan, F. Rivera (Deloitte) to discuss outstanding state sales tax audits for states such as New Jersey, California, Florida, Texas, assistance with minimizing possible assessments.	\$670.00	0.5	\$335.00
07/24/2023				
Boulos, Ala'a	Meet with S. Healy (Deloitte) to discuss outstanding sales tax notices.	\$670.00	1.0	\$670.00
08/03/2023				
Csan, Stephanie	Call with J. Piazza, F. Rivera, L. Huang (Deloitte), J. Berry (Bed Bath and Beyond) to discuss the status of sales and use tax audits.	\$670.00	0.4	\$268.00
08/08/2023				
Csan, Stephanie	Call with S. Lee, D. Gittelman, J. Piazza, F. Rivera, L. Huang (Deloitte), L. Crossen, T. Andrisano, J. Berry (Bed Bath and Beyond) to discuss the process for the sales and income tax audits.	\$670.00	1.4	\$938.00
08/09/2023				
Csan, Stephanie	Call with F. Rivera, B. Ensley, N. Nair (Deloitte) regarding sales and use tax audit examinations, bankruptcy claim notices and executive summary of status and outstanding balances.	\$670.00	0.5	\$335.00

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Fees Sorted by Category for the Fee Period

June 26, 2023 - September 14, 2023

Date	Description	Rate	Hours	Fees
<i>Indirect Tax Consulting Services</i>				
08/15/2023				
Csan, Stephanie	Call with S. Patel, F. Rivera, D. Gittelman, L. Huang (Deloitte), T. Andrisano (Bed Bath and Beyond) to discuss status of state income tax refunds and sales tax audits and income tax audits.	\$670.00	0.5	\$335.00
08/16/2023				
Csan, Stephanie	Call with S. Patel, F. Rivera, J. Piazza, S. Healy, L. Huang (Deloitte), L. Crossen (Bed Bath and Beyond) to discuss the latest status of the sales and use tax audits.	\$670.00	1.1	\$737.00
08/21/2023				
Csan, Stephanie	Call with S. Patel, D. Janosik, S. Healy, L. Huang (Deloitte), T. Andrisano, J. Berry (Bed Bath and Beyond) to discuss the sales and use tax audits.	\$670.00	0.4	\$268.00
08/22/2023				
Csan, Stephanie	Call with S. Lee, B. McKibbin, S. Patel, D. Gittelman (Deloitte) to discuss status of the state income and sales and use tax refunds and audits.	\$670.00	0.5	\$335.00
Csan, Stephanie	Call with S. Lee, B. McKibbin, S. Patel, D. Gittelman, L. Huang (Deloitte), T. Andrisano, L. Crossen, J. Berry (Bed Bath and Beyond) to discuss status of state income tax refunds and sales and use tax audits.	\$670.00	0.8	\$536.00
08/28/2023				
Csan, Stephanie	Call with D. Janosik, S. Lee, S. Patel, D. Gittelman, S. Healy, L. Huang, F. Rivera, (Deloitte), T. Andrisano, J. Berry (Bed Bath and Beyond) to discuss status of the sales and use tax audits.	\$670.00	0.5	\$335.00

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Fees Sorted by Category for the Fee Period

June 26, 2023 - September 14, 2023

Date	Description	Rate	Hours	Fees
<i>Indirect Tax Consulting Services</i>				
08/29/2023				
Csan, Stephanie	Call with F. Rivera (Deloitte), Z. Grant, M. Marino (GMG Consulting) related to BBY, Harmon, Christmas Tree Shops ongoing New York, New Jersey and Florida sales tax audits.	\$670.00	0.5	\$335.00
Csan, Stephanie	Call (partial) with S. Patel, D. Gittelman, L. Huang, F. Rivera, B. McKibbin, J. Piazza (Deloitte), T. Andrisano, J. Berry (Bed Bath and Beyond) to discuss status of the sales and use tax audits and state income tax refunds.	\$670.00	0.8	\$536.00
08/30/2023				
Csan, Stephanie	Call with J. Piazza, S McMahon (Deloitte), L. Crossen (BBY) regarding post Sept 30 Company tax department support required.	\$670.00	0.5	\$335.00
09/01/2023				
Healy, Steve	Prepare schedule of CA gross sales for 2019 for BBYCF, BBB and BABY.	\$500.00	0.6	\$300.00
Healy, Steve	Prepare schedule of CA gross sales for 2020 for BBYCF, BBB and BABY.	\$500.00	0.7	\$350.00
Licenziato, Anthony	Categorize claims for Buy buy Baby from Intella by state/entity.	\$200.00	1.0	\$200.00
Patel, Smeet	Reconcile 2017 BBYCF California sales tax audit workpapers with returns and sales data.	\$500.00	1.0	\$500.00
Patel, Smeet	Reconcile 2018 BBYCF California sales tax audit workpapers with returns and sales data.	\$500.00	3.0	\$1,500.00
Patel, Smeet	Reconcile 2019 BBYCF California sales tax audit workpapers with returns and sales data.	\$500.00	2.5	\$1,250.00
Patel, Smeet	Reconcile 2020 BBYCF California sales tax audit workpapers with returns and sales data.	\$500.00	2.0	\$1,000.00
Rivera, Felix	Email S. Singh (Texas state auditor) regarding scheduling in order to discuss the Texas sales and use tax audit.	\$600.00	0.6	\$360.00

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Fees Sorted by Category for the Fee Period

June 26, 2023 - September 14, 2023

Date	Description	Rate	Hours	Fees
<i>Indirect Tax Consulting Services</i>				
09/01/2023				
Rivera, Felix	Review New York sales and use tax open audit in order to assess next steps.	\$600.00	2.5	\$1,500.00
09/04/2023				
Rivera, Felix	Email F. Flores (California state auditor) regarding the status of audit waiver.	\$600.00	0.4	\$240.00
09/05/2023				
Csan, Stephanie	Call with J. Piazza, H. Swisher, D. Gittelman (Deloitte) regarding estimated possible BBBY tax liabilities.	\$670.00	1.0	\$670.00
Licenziato, Anthony	Populate bankruptcy claims tracker for Buy buy Baby.	\$200.00	1.8	\$360.00
Licenziato, Anthony	Populate bankruptcy claims tracker for Bed bath beyond.	\$200.00	2.2	\$440.00
Licenziato, Anthony	Discussion with S. Patel (Deloitte) regarding the process for populating a bankruptcy claims tracker.	\$200.00	0.4	\$80.00
Patel, Smeet	Update BBBY summary worksheet to include projected payments for indirect tax.	\$500.00	1.5	\$750.00
Patel, Smeet	Call with T. Andrisano, J. Berry (Bed Bath and Beyond), J. Piazza, S. Csan, F. Rivera, S. Lee, D. Gittleman (Deloitte) to discuss weekly status updates regarding state income tax refunds/audits and indirect tax audits.	\$500.00	0.5	\$250.00
Patel, Smeet	Discussion with F. Rivera, S. Csan (Deloitte) to review and discuss the updated indirect tax executive summary file for L. Crossen (Bed Bath)	\$500.00	0.4	\$200.00
Patel, Smeet	Discussion with S. Csan, F. Rivera (Deloitte) regarding the updated worksheet incorporating projected indirect tax payments.	\$500.00	0.5	\$250.00
Patel, Smeet	Discussion with F. Rivera (Deloitte) to review and discuss the updated indirect tax executive summary file.	\$500.00	1.2	\$600.00

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Fees Sorted by Category for the Fee Period

June 26, 2023 - September 14, 2023

Date	Description	Rate	Hours	Fees
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Indirect Tax Consulting Services

09/05/2023

Patel, Smeet	Email correspondence with T. Aoyama (California Auditor) to schedule a meeting to discuss the BBYCF California sales tax audit.	\$500.00	0.5	\$250.00
Patel, Smeet	Discussion with A. Licenziato (Deloitte) regarding the process for populating a bankruptcy claims tracker.	\$500.00	0.4	\$200.00
Patel, Smeet	Update BBY indirect tax summary worksheet to incorporate what percentage of current liabilities are estimated to be paid out.	\$500.00	2.8	\$1,400.00
Rivera, Felix	Call with T. Andrisano, J. Berry (Bed Bath and Beyond), J. Piazza, S. Csan, S. Lee, S. Patel, D. Gittleman (Deloitte) to discuss weekly status updates regarding state income tax refunds/audits and indirect tax audits.	\$600.00	0.5	\$300.00
Rivera, Felix	Discussion with S. Patel (Deloitte) to review and discuss the updated indirect tax executive summary file.	\$600.00	1.2	\$720.00
Rivera, Felix	Discussion with S. Csan, S. Patel (Deloitte) to review and discuss the updated indirect tax executive summary file for L. Crossen (Bed Bath)	\$600.00	0.4	\$240.00
Rivera, Felix	Review notice and audit log in order to reconcile payments made to the taxing authorities related to sales tax collected.	\$600.00	2.0	\$1,200.00
Rivera, Felix	Review BBYTF sales and use tax filings related to sales tax paid on the behalf of BBY and Buy Buy Baby.	\$600.00	0.6	\$360.00

09/06/2023

Csan, Stephanie	Call with T. Andrisano, J. Berry (Bed Bath and Beyond), J. Piazza, S. Csan, F. Rivera, S. Patel, S. Lee, D. Gittleman (Deloitte) to discuss weekly status updates regarding state income tax refunds/audits and indirect tax audits.	\$670.00	0.5	\$335.00
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Bed Bath & Beyond Inc.

Deloitte Tax LLP

Fees Sorted by Category for the Fee Period

June 26, 2023 - September 14, 2023

Date	Description	Rate	Hours	Fees
<i>Indirect Tax Consulting Services</i>				
09/06/2023				
Healy, Steve	Call with S. Csan, S. Healy, F. Rivera, (Deloitte), L. Crossen (Bed Bath and Beyond) to discuss the status of the sales and use tax audits and assessments.	\$500.00	0.5	\$250.00
Healy, Steve	Call with S. Patel, S. Healy, F. Rivera, (Deloitte) to discuss the status of the sales and use tax audits and notice assessments.	\$500.00	0.5	\$250.00
Healy, Steve	Update BBB-Indirect Audit & Notice Tracker for duplicate entries and prior month payments made.	\$500.00	1.8	\$900.00
Licenziato, Anthony	Cross referencing findings from claim tracking list with tracking list provided by client for Buy Buy Baby.	\$200.00	1.7	\$340.00
Licenziato, Anthony	Discussion with S. Patel (Deloitte) regarding the process for populating a bankruptcy claims tracker.	\$200.00	0.5	\$100.00
Licenziato, Anthony	Prepare Bed Bath and Beyond 3 POAs for Texas Audits.	\$200.00	1.0	\$200.00
Licenziato, Anthony	Prepare South Dakota POA for Buy Buy Baby.	\$200.00	0.7	\$140.00
Licenziato, Anthony	Cross referencing findings from claim tracking list with tracking list provided by client for Bed Bath and Beyond.	\$200.00	2.4	\$480.00
Licenziato, Anthony	Continue to cross referencing findings from claim tracking list with tracking list provided by Client for Bed Bath and Beyond.	\$200.00	1.9	\$380.00
Patel, Smeet	Review power of attorney form for BBY South Dakota sales tax audit.	\$500.00	1.0	\$500.00
Patel, Smeet	Review updated power of attorney form for BABY Texas sales tax audit.	\$500.00	0.4	\$200.00
Patel, Smeet	Review updated power of attorney form for BBY Texas sales tax audit.	\$500.00	0.4	\$200.00
Patel, Smeet	Review updated power of attorney form for BBYTF Texas sales tax audit.	\$500.00	0.4	\$200.00

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Deloitte Tax LLP

Fees Sorted by Category for the Fee Period

June 26, 2023 - September 14, 2023

Date	Description	Rate	Hours	Fees
<i>Indirect Tax Consulting Services</i>				
09/06/2023				
Patel, Smeet	Email power of attorney form for BBBY South Dakota sales tax audit to T. Andrisano (BBBY) for review and signatures.	\$500.00	0.4	\$200.00
Patel, Smeet	Email power of attorney forms for Texas sales tax audits to T. Andrisano (BBBY) for review and signatures.	\$500.00	0.7	\$350.00
Patel, Smeet	External call with S. Singh (Texas Auditor), S. Patel (Deloitte) to discuss the status of sales and use tax audits for BBBY, BBBYTF and BABY.	\$500.00	1.0	\$500.00
Patel, Smeet	Discussion with A. Licenziato (Deloitte) regarding the process for populating a bankruptcy claims tracker.	\$500.00	0.5	\$250.00
Patel, Smeet	Call Maricopa County (Arizona) Recorder's office to obtain additional details regarding the tax liens against Bed Bath & Beyond of Paradise Valley, Inc.	\$500.00	1.0	\$500.00
Patel, Smeet	Discussion with S. Healy, F. Rivera, S. Patel (Deloitte) regarding the BBBY compliance notice tracker.	\$500.00	0.5	\$250.00
Patel, Smeet	Utilize Maricopa County (Arizona) Recorder's Office's online search database to find additional details regarding tax liens against Bed Bath & Beyond of Paradise Valley, Inc.	\$500.00	0.5	\$250.00
Rivera, Felix	Email to S Csan (Deloitte) regarding South Dakota Sales Tax Audit in order to provide status and summary of assessment.	\$600.00	0.4	\$240.00
Rivera, Felix	Email S. Healy (Deloitte) regarding duplicate entries in sales tax notice and audit liability tracker.	\$600.00	0.3	\$180.00
Rivera, Felix	Email S. Singh (Texas sale and use tax auditor) to request audit workpapers and wavier related to Bed Bath Beyond - Texas Sales Tax Audits	\$600.00	0.3	\$180.00

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Fees Sorted by Category for the Fee Period

June 26, 2023 - September 14, 2023

Date	Description	Rate	Hours	Fees
<i>Indirect Tax Consulting Services</i>				
09/06/2023				
Rivera, Felix	Review email received from T. Adrisano (Bed Bath) regarding Maricopa County Tax Liens in order to provide next steps.	\$600.00	0.3	\$180.00
Rivera, Felix	Review Buy Buy Baby South Dakota sales and use tax return in order to confirm status and next steps.	\$600.00	0.6	\$360.00
Rivera, Felix	Call with S. Singh (Texas Auditor), F. Rivera (Deloitte) to discuss the status of sales and use tax audits for BBY, BBYTF and BABY.	\$600.00	1.0	\$600.00
Rivera, Felix	Call with J. Santiago (Virginia sales and use tax audit) for Buy Buy baby in order to obtain audit status and next steps.	\$600.00	0.5	\$300.00
Rivera, Felix	Call with S. Healy, S. Csan (Deloitte), L. Crossen (Bed Bath) regarding the BBY compliance notice tracker.	\$600.00	0.5	\$300.00
Rivera, Felix	Discussion with S. Healy, S. Patel (Deloitte) regarding the BBY compliance notice tracker.	\$600.00	0.5	\$300.00
09/07/2023				
Licenziato, Anthony	Discussion with S. Patel (Deloitte) regarding status on populating a bankruptcy claims tracker.	\$200.00	1.0	\$200.00
Licenziato, Anthony	Discussion with S. Patel (Deloitte) regarding Sales Tax project regarding Categorizing Sales Tax mail.	\$200.00	0.5	\$100.00
Licenziato, Anthony	Populate bankruptcy claims tracker for Bed bath beyond.	\$200.00	1.8	\$360.00
Licenziato, Anthony	Continue to populate bankruptcy claims tracker for Bed bath beyond.	\$200.00	1.6	\$320.00
Licenziato, Anthony	Meeting with S. Pattel (Deloitte) to review Sales Tax Mail workstreams on mail list, poas, and claims tracker.	\$200.00	0.5	\$100.00
Licenziato, Anthony	Prepare POAs for Bed Bath and Buy Buy Baby for state of Virginia.	\$200.00	1.3	\$260.00
Patel, Smeet	Review South Dakota workpaper for Buy Buy Baby sales tax audit.	\$500.00	2.0	\$1,000.00

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Deloitte Tax LLP

Fees Sorted by Category for the Fee Period

June 26, 2023 - September 14, 2023

Date	Description	Rate	Hours	Fees
<i>Indirect Tax Consulting Services</i>				
09/07/2023				
Patel, Smeet	Review Bed, Bath and Beyond Inc's California notices addressed.	\$500.00	0.9	\$450.00
Patel, Smeet	Email T. Andrisano (BBBY) regarding the Maricopa County (Arizona) Recorder's tax liens against Bed Bath & Beyond of Paradise Valley, Inc.	\$500.00	0.6	\$300.00
Patel, Smeet	Discuss with A. Licenziato(Deloitte) BBBY regarding Categorizing Sales Tax mail.	\$500.00	0.5	\$250.00
Patel, Smeet	Discussion with A. Licenziato(Deloitte) regarding status of populating a bankruptcy claims tracker.	\$500.00	1.0	\$500.00
Patel, Smeet	Draft Power of Attorney Forms for BABY Virginia Sales Tax audits.	\$500.00	1.3	\$650.00
Patel, Smeet	Draft Power of Attorney Forms for BBBY Virginia Sales Tax audits.	\$500.00	1.0	\$500.00
Rivera, Felix	Review Virginia sales and use tax audit workpapers related to Buy Buy Baby.	\$600.00	0.4	\$240.00
Rivera, Felix	Review Bed Bath and Beyond California sales and use tax notices in order to remediate lien.	\$600.00	0.5	\$300.00
Rivera, Felix	Email T. Andrisano (Deloitte) regarding the status of Virginia sales and use tax Power of Attorney connected with the Buy Buy Baby audit.	\$600.00	0.4	\$240.00
Rivera, Felix	Review BBBYCF sales tax reconciliation issue related to audit details.	\$600.00	1.0	\$600.00
09/08/2023				
Licenziato, Anthony	Populate bankruptcy claims tracker for Buy Buy Baby.	\$200.00	1.0	\$200.00
Licenziato, Anthony	Continue to organize Sales Tax Mail/Letters and creating a spreadsheet for the Information for Buy Buy Baby.	\$200.00	1.3	\$260.00
Licenziato, Anthony	Organize Sales Tax Mail/Letters and creating a spreadsheet for the Information for Buy Buy Baby.	\$200.00	1.8	\$360.00

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Deloitte Tax LLP

Fees Sorted by Category for the Fee Period

June 26, 2023 - September 14, 2023

Date	Description	Rate	Hours	Fees
<i>Indirect Tax Consulting Services</i>				
09/08/2023				
Licenziato, Anthony	Organize Sales Tax Mail/Letters and creating a spreadsheet for the Information for Bed Bath Beyond.	\$200.00	1.7	\$340.00
N Nair, Nisha Nair	Review comments in tracker regarding reduction in audit liabilities	\$250.00	0.4	\$100.00
Patel, Smeet	Update the Indirect Tax Audit and Compliance summary worksheet for BBYCF.	\$500.00	1.0	\$500.00
Patel, Smeet	Update the Indirect Tax Audit and Compliance summary worksheet for BBYTf	\$500.00	0.4	\$200.00
Patel, Smeet	Update the Indirect Tax Audit and Compliance summary worksheet for Bed Bath and Beyond, Inc.	\$500.00	2.5	\$1,250.00
Patel, Smeet	Review updates to the Indirect Tax compliance notices log made by S. Healy (Deloitte) to incorporate them into the summary worksheet.	\$500.00	2.5	\$1,250.00
Patel, Smeet	Update the Indirect Tax Audit and Compliance summary worksheet for Buy Buy Baby Inc.	\$500.00	2.0	\$1,000.00
Patel, Smeet	Update the Indirect Tax Audit and Compliance summary worksheet for Christmas Tree Shops	\$500.00	0.5	\$250.00
Patel, Smeet	Update the Indirect Tax Audit and Compliance summary worksheet for Harmon Drugs.	\$500.00	0.6	\$300.00
09/09/2023				
Licenziato, Anthony	Organize Sales Tax Mail/Letters and creating a spreadsheet for the Information for Buy Buy Baby.	\$200.00	1.2	\$240.00
09/10/2023				
Rivera, Felix	Review Bed Bath and Beyond New York sales and use tax audit workpapers in relation to expenses.	\$600.00	2.0	\$1,200.00

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Deloitte Tax LLP

Fees Sorted by Category for the Fee Period

June 26, 2023 - September 14, 2023

Date	Description	Rate	Hours	Fees
<i>Indirect Tax Consulting Services</i>				
09/11/2023				
Csan, Stephanie	Call with T. Andrisano, J. Berry (BBBY), L. Huang (partial), S. Healy, F. Rivera, S. Patel (Deloitte) to discuss weekly sales and use tax audit updates for BBBY	\$670.00	0.8	\$536.00
Ensley, Brian	Review audit summary log file for updates made during week of 9/4.	\$250.00	1.0	\$250.00
Ensley, Brian	Review bankruptcy claims tracker received from Kroll to assess scope of claims submitted.	\$250.00	1.0	\$250.00
Ensley, Brian	Meeting with S. Patel (Deloitte) to discuss bankruptcy claims tracker and contacting state auditors.	\$250.00	0.5	\$125.00
Ensley, Brian	Email S. Patel (Deloitte) regarding open bankruptcy tax audits.	\$250.00	0.4	\$100.00
Ensley, Brian	Email M. Radowitz (Tennessee Department of Revenue) regarding Buy Buy Baby regarding open tax audit.	\$250.00	0.3	\$75.00
Ensley, Brian	Email S. John (Massachusetts Department of Revenue) regarding Bed Bath & Beyond regarding open tax audit.	\$250.00	0.3	\$75.00
Ensley, Brian	Email S. Rome (Georgia state Department of Revenue) regarding Buy Buy Baby regarding open tax audit.	\$250.00	0.3	\$75.00
Ensley, Brian	Email J. Santiago (Virginia Department of Revenue) regarding Buy Buy Baby regarding open tax audit.	\$250.00	0.3	\$75.00
Ensley, Brian	Email J. Garcia (Connecticut Department of Revenue) regarding Buy Buy Baby regarding open tax audit.	\$250.00	0.3	\$75.00
Ensley, Brian	Email L. Sooknanan (Massachusetts Department of Revenue) regarding Buy Buy Baby regarding open tax audit.	\$250.00	0.3	\$75.00

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Fees Sorted by Category for the Fee Period

June 26, 2023 - September 14, 2023

Date	Description	Rate	Hours	Fees
<i>Indirect Tax Consulting Services</i>				
09/11/2023				
Healy, Steve	Call with T. Andrisano, J. Berry (BBBY), L. Huang (partial), F. Rivera, S. Csan, S. Patel (Deloitte) to discuss weekly sales and use tax audit updates for BBBY	\$500.00	0.8	\$400.00
Licenziato, Anthony	Organize sales tax mail/letters creating a spreadsheet for the Information for Buy Buy Baby.	\$200.00	1.8	\$360.00
Licenziato, Anthony	Continue to organize sales tax mail/letters creating a spreadsheet for the Information for Bed Bath Beyond.	\$200.00	0.8	\$160.00
Licenziato, Anthony	Organize sales tax mail/letters creating a spreadsheet for the Information for Bed Bath Beyond.	\$200.00	1.8	\$360.00
Patel, Smeet	Review files regarding which Ecommerce sales are reported to BBBYCF's California sales tax return.	\$500.00	1.0	\$500.00
Patel, Smeet	Review draft email to auditors regarding Deloitte Tax being initial point of contact on open sales tax audits.	\$500.00	0.5	\$250.00
Patel, Smeet	Meeting with B. Ensley (Deloitte) to discuss bankruptcy claims tracker and contacting state auditors.	\$500.00	0.5	\$250.00
Patel, Smeet	Email D. Gittleman (Deloitte) requesting California income tax returns for years 2016-2020	\$500.00	0.4	\$200.00
Patel, Smeet	Draft a summary of tax collected vs reported in regard to the California sales tax audit.	\$500.00	2.5	\$1,250.00
Patel, Smeet	Email T. Andrisano (BBBY) regarding the BBBYCF summary of tax collected vs. reported file.	\$500.00	0.4	\$200.00
Patel, Smeet	Meeting with F. Rivera (Deloitte) to discuss BBBYCF reconciliation of sales data.	\$500.00	0.7	\$350.00

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Fees Sorted by Category for the Fee Period

June 26, 2023 - September 14, 2023

Date	Description	Rate	Hours	Fees
<i>Indirect Tax Consulting Services</i>				
09/11/2023				
Patel, Smeet	Call with T. Andrisano, J. Berry (BBBY), L. Huang (partial), S. Healy, F. Rivera, S. Csan (Deloitte) to discuss weekly sales and use tax audit updates for BBBY	\$500.00	0.8	\$400.00
Rivera, Felix	Call with W. Estelle (New York sales and use tax auditor) regarding the status of open tax audits.	\$600.00	0.4	\$240.00
Rivera, Felix	Review sales and use tax audit status in order to prepare for client call with T. Andrisano (Bed Bath).	\$600.00	1.0	\$600.00
Rivera, Felix	Meeting with S. Patel (Deloitte) to discuss BBBYCF reconciliation of sales data.	\$600.00	0.7	\$420.00
Rivera, Felix	Call with T. Andrisano, J. Berry (BBBY), L. Huang (partial), S. Healy, S. Csan, S. Patel (Deloitte) to discuss weekly sales and use tax audit updates for BBBY	\$600.00	0.8	\$480.00
Rivera, Felix	Email F. Flores (California state auditor related) to TY Group sales and use tax audit in relation to waiver and sales data.	\$600.00	0.4	\$240.00
09/12/2023				
Csan, Stephanie	Call with K. Kamlani, M. Callahan, J. Jang (M3 Partners), T. Andrisano (BBBY), J. Piazza, H. Swisher, D. Gittelman, F. Rivera (Deloitte) regarding state income tax, property tax and sales tax audit liabilities.	\$670.00	0.5	\$335.00
Ensley, Brian	Review tax mail received by Bed Bath and Beyond related to sales tax.	\$250.00	0.8	\$200.00
Ensley, Brian	Email F. Rivera, S. Patel (Deloitte) regarding Los Angeles business tax mail received from client.	\$250.00	0.2	\$50.00
Ensley, Brian	Scan Los Angeles Business tax mail for BuyBuy Baby to computer.	\$250.00	0.3	\$75.00
Ensley, Brian	Update audit and notice summary tracker file for closed Connecticut BuyBuy Baby sales tax audit.	\$250.00	0.3	\$75.00

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Fees Sorted by Category for the Fee Period

June 26, 2023 - September 14, 2023

Date	Description	Rate	Hours	Fees
<i>Indirect Tax Consulting Services</i>				
09/12/2023				
Healy, Steve	Call (partial) with S. Patel, F. Rivera (Deloitte) to discuss BBBCF data issues related to sales reconciliation.	\$500.00	0.5	\$250.00
Licenziato, Anthony	Draft a Power of Attorney form for Bed Bath.	\$200.00	0.5	\$100.00
Licenziato, Anthony	Continue to organize sales tax mail/letters creating a spreadsheet for the Information for Bed Bath Beyond.	\$200.00	0.5	\$100.00
Licenziato, Anthony	Organize sales tax mail/letters creating a spreadsheet for the Information for Bed Bath Beyond.	\$200.00	1.2	\$240.00
Patel, Smeet	Call with S. Healy (partial), F. Rivera (Deloitte) to discuss BBBCF data issues related to sales reconciliation.	\$500.00	0.7	\$350.00
Patel, Smeet	Email B. Ensley (Deloitte) regarding the checks found in the sales tax mail from BBY.	\$500.00	0.5	\$250.00
Patel, Smeet	Email F. Rivera (Deloitte) regarding the priority to-do's for this weeks BBY sales tax audits.	\$500.00	0.5	\$250.00
Patel, Smeet	Email A. Redwood, R. Barna (Massachusetts auditors) regarding Deloitte Tax's role in supporting taxpayer in the sales tax audits.	\$500.00	0.4	\$200.00
Patel, Smeet	Update sales tax audit tracker for message received from Connecticut auditor (J. Garcia) that audit has been closed for BABY.	\$500.00	0.4	\$200.00
Patel, Smeet	Review workpapers for the christmas tree shops sales and use tax audit.	\$500.00	1.0	\$500.00
Rivera, Felix	Prepare for upcoming call with L. Crossen (Bed Bath) regarding sales tax audits.	\$600.00	1.2	\$720.00
Rivera, Felix	Review New York sales and use tax Bed Bath and Beyond audit workpapers.	\$600.00	1.0	\$600.00
Rivera, Felix	Review BBYCF sales tax audit workpapers to assess material liability areas.	\$600.00	1.0	\$600.00

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Fees Sorted by Category for the Fee Period

June 26, 2023 - September 14, 2023

Date	Description	Rate	Hours	Fees
<i>Indirect Tax Consulting Services</i>				
09/12/2023				
Rivera, Felix	Review Los Angeles business tax payments in order to assess if payment is outstanding.	\$600.00	0.5	\$300.00
Rivera, Felix	Call with K. Kamlani, M. Callahan, J. Jang (M3 Partners), T. Andrisano (BBBY), J. Piazza, S. Csan, H. Swisher, D. Gittelman (Deloitte) regarding state income tax, property tax and sales tax audit liabilities.	\$600.00	0.5	\$300.00
Rivera, Felix	Call with L. Crossen, J. Berry, T. Andrisano (Bed Bath) regarding Florida sales and use tax audit status.	\$600.00	0.5	\$300.00
Rivera, Felix	Call with S. Healy (partial), S. Patel (Deloitte) to discuss BBBCF data issues related to sales reconciliation.	\$600.00	0.7	\$420.00
Rivera, Felix	Email S. Patel (Deloitte) regarding the Florida sales and use tax audit in order to advise next steps in review.	\$600.00	0.5	\$300.00
09/13/2023				
Ensley, Brian	Review emails between T. Andrisona (Bed Bath), G. Miller (Bankruptcy Trustee) related to Christmas Tree Shops Power of attorney signor.	\$250.00	0.5	\$125.00
Ensley, Brian	Update Notice and audit summary tracker file to account for closed BuyBuyBaby Tennessee sales tax audit.	\$250.00	0.3	\$75.00
Ensley, Brian	Review Christmas Tree Shops power of attorney form for Massachusetts Department of Revenue.	\$250.00	0.7	\$175.00
Ensley, Brian	Email S. Patel (Deloitte) updated Massachusetts power of attorney for Christmas Tree Shops Sales tax audit ready for client signature.	\$250.00	0.3	\$75.00
Licenziato, Anthony	Draft Power of Attorney form for Bed Bath.	\$200.00	1.0	\$200.00
Licenziato, Anthony	Organize sales tax mail/letters creating a spreadsheet for the Information for Bed Bath Beyond	\$200.00	1.6	\$320.00

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Fees Sorted by Category for the Fee Period

June 26, 2023 - September 14, 2023

Date	Description	Rate	Hours	Fees
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Indirect Tax Consulting Services

09/13/2023

Licenziato, Anthony	Continue to organize sales tax mail/letters creating a spreadsheet for the Information for Bed Bath Beyond	\$200.00	1.4	\$280.00
Patel, Smeet	Review draft power of attorney forms for christmas tree shops sales tax audit in Massachusetts.	\$500.00	0.7	\$350.00
Patel, Smeet	Email B. Wiggins (Deloitte) to check on error rate on California audit is standard where no sales data is provided (relating to TY Group audit in CA).	\$500.00	0.5	\$250.00
Patel, Smeet	Email T. Andrisano (BBBY) requesting review and signature of Massachusetts power of attorney forms for Christmas Tree Shops audit.	\$500.00	0.4	\$200.00
Rivera, Felix	Email Z. Grant (Grant McCarthy Group) regarding Christmas Tree Shops New Jersey sales and use tax audit in order to obtain audit status.	\$600.00	0.4	\$240.00
Rivera, Felix	Email F. Flores (California sales and use tax auditor) of TY group in order to provide updates related to waivers and audit assessment.	\$600.00	0.4	\$240.00
Rivera, Felix	Prepare for upcoming meeting in connection with New Jersey sales and use tax audit for Christmas tree shops.	\$600.00	0.6	\$360.00

09/14/2023

Licenziato, Anthony	Review excel spreadsheet of the tax mail scanning each individual tax mail documents.	\$200.00	1.5	\$300.00
Patel, Smeet	Email B. Ensley (Deloitte) regarding status of bankruptcy claims tracker.	\$500.00	0.5	\$250.00
Patel, Smeet	Email B. Ensley (Deloitte) regarding status of sales tax mail log	\$500.00	0.5	\$250.00
Rivera, Felix	Email Z. Grant, M. Marino (Grant McCarthy Group) regarding Christmas Tree Shops New Jersey sales and use tax audit in order to obtain audit status.	\$600.00	0.4	\$240.00

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Fees Sorted by Category for the Fee Period

June 26, 2023 - September 14, 2023

Date	Description	Rate	Hours	Fees
<i>Indirect Tax Consulting Services</i>				
09/14/2023				
Rivera, Felix	Email G. Miller regarding the state of Massachusetts power of attorney form related to sales and use tax.	\$600.00	0.4	\$240.00
Subtotal for Indirect Tax Consulting Services:			148.7	\$65,666.00
<i>Indirect Tax Out of Scope Services</i>				
07/24/2023				
Janosik, Dan	Call with S. Healy, D. Janosik, L. Tak, A. Badera, P. Preity (Deloitte) for notices logging and reviewing and to identify if immediate action required, client expectations and outstanding issues.	\$600.00	0.5	\$300.00
Janosik, Dan	Call with T. Andrisano (Bed, Bath and Beyond) to discuss sales and use tax audit status.	\$600.00	0.5	\$300.00
07/27/2023				
Janosik, Dan	Call (partial) with T. Chio (partial) (Deloitte), T. Andrisano, J. Berry (Bed, Bath and Beyond) relating to outstanding balance, audit, return notices and future filings.	\$600.00	0.5	\$300.00
07/31/2023				
Janosik, Dan	Debrief internally by discussing outstanding notices, July return preparation.	\$600.00	0.5	\$300.00
08/01/2023				
Healy, Steve	Perform follow up on notices relating to missing returns for the cities of Aspen and Lakewood, Colorado.	\$500.00	2.0	\$1,000.00
08/02/2023				
Healy, Steve	Follow up on notices relating to missing returns for the cities of Glenwood Springs and Colorado Springs, Colorado.	\$500.00	1.2	\$600.00

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Fees Sorted by Category for the Fee Period

June 26, 2023 - September 14, 2023

Date	Description	Rate	Hours	Fees
<i>Indirect Tax Out of Scope Services</i>				
08/02/2023				
Janosik, Dan	Call to review outstanding sales and use tax notices and status of July-23 data files processing.	\$600.00	0.5	\$300.00
08/09/2023				
Healy, Steve	Discuss with F. Rivera, B. Ensley (Deloitte) related to Bed, Bath and Beyond sales tax summaries and preparation of sales tax data files.	\$500.00	1.0	\$500.00
08/10/2023				
Healy, Steve	Follow up with state and local jurisdictions relating to February and March 2023 sales and use tax for Alabaster, Alabama, Avon and Lakewood, Colorado.	\$500.00	1.5	\$750.00
Healy, Steve	Discuss with TA. Andrisano (Bed, Bath and Beyond) and F. Rivera (Deloitte) related to California audit issue.	\$500.00	1.0	\$500.00
08/11/2023				
Healy, Steve	Review California Ecomnce data with F. Rivera, J. Morales (Deloitte) and TA. Andrisano (Bed, Bath and Beyond) related to California audit.	\$500.00	2.0	\$1,000.00
08/14/2023				
Healy, Steve	Review data relating to California Bed, Bath and Beyond current year audit.	\$500.00	1.0	\$500.00
Janosik, Dan	Call with team to discuss status of July 2023 sales and use tax returns.	\$600.00	0.5	\$300.00
08/15/2023				
Healy, Steve	Review Colorado local audit files sent by TA. Andrisano (Bed, Bath and Beyond).	\$500.00	1.0	\$500.00
Janosik, Dan	Update weekly sales and use tax audit status.	\$600.00	0.8	\$480.00
08/16/2023				
Healy, Steve	Review notice log to make adjustments for Michigan and to update any duplicate items.	\$500.00	1.5	\$750.00

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Fees Sorted by Category for the Fee Period

June 26, 2023 - September 14, 2023

Date	Description	Rate	Hours	Fees
<i>Indirect Tax Out of Scope Services</i>				
08/18/2023				
Healy, Steve	Discuss with TA. Andrisano (Bed, Bath and Beyond) relating to Colorado local audit issue.	\$500.00	0.5	\$250.00
Healy, Steve	Review workpapers from Bed, Bath and Beyond to compare to compliance information workbook and notice log.	\$500.00	2.5	\$1,250.00
Janosik, Dan	Review 3rd Party payment processor payment date upload and reports.	\$600.00	0.5	\$300.00
08/25/2023				
Healy, Steve	Follow up on state notice log for New York, Texas and South Carolina to update the outstanding assessments for late filing penalties.	\$500.00	2.5	\$1,250.00
08/28/2023				
Healy, Steve	Call with T. Chio and P. Mahankali (Deloitte) to discuss update to notice log.	\$500.00	0.5	\$250.00
Janosik, Dan	Call with TA. Andrisano (Bed, Bath and Beyond) regarding sales and use tax audit status update.	\$600.00	0.5	\$300.00
08/29/2023				
Healy, Steve	Review to update notice log for duplicates and payments not posted against balances.	\$500.00	1.5	\$750.00
08/30/2023				
Healy, Steve	Update notice log for Colorado local jurisdictions.	\$500.00	0.5	\$250.00
09/01/2023				
Janosik, Dan	Review of outstanding SUT notices and action plan for resolution	\$600.00	1.0	\$600.00
09/05/2023				
Healy, Steve	Review notice log and update balances for late payments made in March and April 2023.	\$500.00	1.5	\$750.00

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Fees Sorted by Category for the Fee Period

June 26, 2023 - September 14, 2023

Date	Description	Rate	Hours	Fees
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Indirect Tax Out of Scope Services

09/07/2023

Healy, Steve	Review CA Sales and Use Tax Notices relating to Bed, Bath and Beyond and potential Liens filed by the State.	\$500.00	1.7	\$850.00
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09/12/2023

Healy, Steve	Contact the State of SC relating to outstanding notices and updating notice log.	\$500.00	1.0	\$500.00
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Subtotal for Indirect Tax Out of Scope Services:			30.2	\$15,680.00
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Preparation of Fee Applications

08/08/2023

Gutierrez, Dalia	Organize data in preparation for the first monthly fee application.	\$200.00	1.0	\$200.00
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09/06/2023

Gutierrez, Dalia	Pull August data in preparation for the monthly fee application.	\$200.00	0.8	\$160.00
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09/07/2023

Mehta, Sejal	Review fee detail for the period of August 2023 fee application.	\$200.00	3.5	\$700.00
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Mehta, Sejal	Review fee detail for the period of August 2023 fee application.	\$200.00	1.5	\$300.00
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09/08/2023

Mehta, Sejal	Review fee detail for the period of August 2023 fee application.	\$200.00	3.6	\$720.00
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Mehta, Sejal	Review fee detail for the period of August 2023 fee application.	\$200.00	1.4	\$280.00
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09/11/2023

Mehta, Sejal	Continue to review fee detail for the period of August 2023 fee application.	\$200.00	1.0	\$200.00
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Mehta, Sejal	Review fee detail for the period of August 2023 fee application.	\$200.00	3.2	\$640.00
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Praful, Jain	Review fee detail for the period of Aug 2023 fee application.	\$200.00	2.0	\$400.00
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Fees Sorted by Category for the Fee Period

June 26, 2023 - September 14, 2023

Date	Description	Rate	Hours	Fees
<i>Preparation of Fee Applications</i>				
09/12/2023				
Mehta, Sejal	Review fee detail for the period of August 2023 fee application.	\$200.00	2.2	\$440.00
Praful, Jain	Review fee detail for the period of Aug 2023 fee application.	\$200.00	1.0	\$200.00
Subtotal for Preparation of Fee Applications:			21.2	\$4,240.00
<i>Puerto Rico Tax Compliance Services</i>				
06/26/2023				
Rodriguez, Olga	Email L. Karimova (Deloitte) with trial balance for taxable year 2022.	\$0.00	0.2	\$0.00
06/27/2023				
Rodriguez, Olga	Call with T. Andrianso, Y. Fuentes (BBB) discussing the information request for the Puerto Rico personal property tax return.	\$0.00	1.0	\$0.00
Rodriguez, Olga	Review information received by T. Andrianso, Y. Fuentes (BBB) preparing email with comments and points discussed during conference call.	\$0.00	1.0	\$0.00
06/28/2023				
Marquez, Harry	Review PR tax returns.	\$0.00	1.0	\$0.00
07/10/2023				
Rodriguez, Olga	Review information provided by T. Andrisano (Bed, Bath and Beyond) for the preparation of the Puerto Rico compliance.	\$0.00	0.3	\$0.00
07/12/2023				
Marquez, Harry	Research regarding bankruptcy filing requirements for volume of business declaration and send email to T. Andrisano (Bed, Bath and Beyond) with findings.	\$0.00	0.5	\$0.00
Rodriguez, Olga	Send email to T. Andrisano (Bed, Bath and Beyond) with installment payment amount and payment instructions for Puerto Rico tax return.	\$0.00	0.3	\$0.00

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Fees Sorted by Category for the Fee Period

June 26, 2023 - September 14, 2023

Date	Description	Rate	Hours	Fees
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Puerto Rico Tax Compliance Services

07/14/2023

Cintron Cruz, Gabriel	Meeting with O. Rodriguez (Deloitte) for income, volume of business declaration and personal property tax returns to discuss open items and action plan towards compliance of final deliverables for Puerto Rico tax compliance transition .	\$0.00	2.0	\$0.00
Rodriguez, Olga	Meeting with G. Cintron (Deloitte) for income, volume of business declaration and personal property tax returns to discuss open items and action plan towards compliance of final deliverables for Puerto Rico tax compliance transition.	\$0.00	1.5	\$0.00

07/17/2023

Cintron Cruz, Gabriel	Meeting with K. Seda (Deloitte) to discuss and provide the information and working papers for the 2022 personal property tax return, 2023-24 volume of business declaration and 2022 income returns for Puerto Rico compliance.	\$0.00	0.9	\$0.00
Seda, Kevin	Meeting with G. Cintron (Deloitte) to discuss and provide the information and working papers for the 2022 personal property tax return, 2023-24 volume of business declaration and 2022 income returns for Puerto Rico compliance.	\$0.00	0.9	\$0.00

07/18/2023

Cintron Cruz, Gabriel	Meeting with K. Seda (Deloitte) with the objective to discuss the personal property tax excel working paper for Puerto Rico personal property tax return.	\$0.00	0.7	\$0.00
Seda, Kevin	Prepare final excel tax liability calculation working papers in relation to Puerto Rico personal property tax return.	\$0.00	3.5	\$0.00

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Fees Sorted by Category for the Fee Period

June 26, 2023 - September 14, 2023

Date	Description	Rate	Hours	Fees
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Puerto Rico Tax Compliance Services

07/18/2023

Seda, Kevin	Meeting with G. Cintron (Deloitte) with the objective to discuss the personal property tax excel working paper for Puerto Rico personal property tax return.	\$0.00	0.5	\$0.00
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07/19/2023

Cintron Cruz, Gabriel	Review excel working paper related to the personal property tax return.	\$0.00	0.3	\$0.00
Cintron Cruz, Gabriel	Meeting with K. Seda (Deloitte) to discuss balance sheet and schedule C from the personal property tax return.	\$0.00	0.2	\$0.00
Marquez, Harry	Email O. Rodriguez (Deloitte) information to prepare book to tax adjustment in the income tax return.	\$0.00	0.5	\$0.00
Rodriguez, Olga	Email T. Andrisano (Bed Bath and Beyond) with filing and payment requirements.	\$0.00	0.2	\$0.00
Seda, Kevin	Prepare final Puerto Rico personal property tax return in portal web page.	\$0.00	3.0	\$0.00

07/20/2023

Cintron Cruz, Gabriel	Meeting with O. Rodriguez, L. Karimova (Deloitte) and J. Berry, Y. Fuentes, C. Donvito (Bed, Bath and Beyond) for discussion of open items for income tax return, accruals and tax depreciation adjustments.	\$0.00	0.5	\$0.00
Cintron Cruz, Gabriel	Review worksheet with supporting details for the tax adjustments on deferred accounts.	\$0.00	0.7	\$0.00
Cintron Cruz, Gabriel	Discussion with O. Rodriguez (Deloitte) about the information provided by T. Andrisano (Bed Bath and Beyond) related to the accruals and reserves.	\$0.00	0.5	\$0.00
Cintron Cruz, Gabriel	Review of fixed asset detail report.	\$0.00	0.3	\$0.00
Cintron Cruz, Gabriel	Review prior year positions made for depreciation expense.	\$0.00	0.5	\$0.00
Cintron Cruz, Gabriel	Research for depreciation adjustment.	\$0.00	0.2	\$0.00

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Fees Sorted by Category for the Fee Period

June 26, 2023 - September 14, 2023

Date	Description	Rate	Hours	Fees
<i>Puerto Rico Tax Compliance Services</i>				
07/20/2023				
Cintron Cruz, Gabriel	Email Y. Fuentes, C. Donvito, J. Berry (Bed, Bath and Beyond) with call summary pertaining to the open items for the income tax return and additional information requested.	\$0.00	0.5	\$0.00
Marquez, Harry	Discussion with O. Rodriguez (Deloitte) regarding preparing book to tax adjustment in the income tax return.	\$0.00	0.3	\$0.00
Rodriguez, Olga	Discussion with H. Marquezz (Deloitte) regarding preparing book to tax adjustment in the income tax return.	\$0.00	0.3	\$0.00
Rodriguez, Olga	Review prior year positions made for depreciation expense.	\$0.00	0.2	\$0.00
Rodriguez, Olga	Meeting with G. Cintron, L. Karimova (Deloitte) and J. Berry, Y. Fuentes, C. Donvito (Bed Bath and Beyond) for discussion of open items for income tax return, accruals and tax depreciation adjustments.	\$0.00	0.5	\$0.00
Rodriguez, Olga	Discussion with G. Cintron (Deloitte) about the information provided by T. Andrisano (Bed Bath and Beyond) related to the accruals and reserves.	\$0.00	0.5	\$0.00
07/21/2023				
Cintron Cruz, Gabriel	Email K. Seda (Deloitte) regarding update excel working paper pertaining to the personal property tax return and clarify questions regarding penalties for failure of payments.	\$0.00	0.3	\$0.00
07/24/2023				
Cintron Cruz, Gabriel	Call with K. Seda (Deloitte) to discuss return presentation of the volume of business declaration.	\$0.00	0.2	\$0.00
Cintron Cruz, Gabriel	Draft letter to notify Guaynabo , Puerto Rico municipality about the ceased of operations.	\$0.00	0.2	\$0.00
Seda, Kevin	Prepare final income tax return working paper and return pertaining to Puerto Rico compliance income tax return.	\$0.00	2.2	\$0.00

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Fees Sorted by Category for the Fee Period

June 26, 2023 - September 14, 2023

Date	Description	Rate	Hours	Fees
<i>Puerto Rico Tax Compliance Services</i>				
07/25/2023				
Cintron Cruz, Gabriel	Email K. Seda (Deloitte) regarding deferred adjustments and excel working paper pertaining to the income tax return.	\$0.00	0.3	\$0.00
Cintron Cruz, Gabriel	Email T. Andrisano (Bed, Bath and Beyond) with additional confirmation for final Puerto Rico personal property tax return.	\$0.00	0.4	\$0.00
Cintron Cruz, Gabriel	Review of excel working paper for year 2022 related to personal property return.	\$0.00	0.3	\$0.00
Cintron Cruz, Gabriel	Review of financial year 2022 fixed asset detail.	\$0.00	0.3	\$0.00
07/27/2023				
Cintron Cruz, Gabriel	Review of excel working paper for year 2022 related to personal property return.	\$0.00	1.1	\$0.00
07/28/2023				
Cintron Cruz, Gabriel	Review return and excel working paper related to 2022 personal property tax return for Puerto Rico.	\$0.00	2.0	\$0.00
Cintron Cruz, Gabriel	Run changes to Puerto Rico personal property tax return on government agency portal (CRIM agency) and send the return for review to O. Rodriguez (Deloitte).	\$0.00	2.0	\$0.00
Cintron Cruz, Gabriel	Update excel working paper related to 2022 personal property tax return for Puerto Rico.	\$0.00	0.8	\$0.00
Cintron Cruz, Gabriel	Email K. Seda (Deloitte) regarding excel working paper related to 2022 personal property tax return for Puerto Rico.	\$0.00	0.4	\$0.00
07/29/2023				
Cintron Cruz, Gabriel	Call O. Rodriguez (Deloitte) to discuss changes on personal property return form .	\$0.00	0.7	\$0.00
Rodriguez, Olga	Review Puerto Rico personal property tax form.	\$0.00	1.0	\$0.00

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Fees Sorted by Category for the Fee Period

June 26, 2023 - September 14, 2023

Date	Description	Rate	Hours	Fees
<i>Puerto Rico Tax Compliance Services</i>				
07/29/2023				
Rodriguez, Olga	Call G. Cintron (Deloitte) to discuss changes on personal property return form.	\$0.00	0.5	\$0.00
Rodriguez, Olga	Reviewed information related to Puerto Rico personal property tax form.	\$0.00	0.5	\$0.00
07/30/2023				
Rodriguez, Olga	Review Puerto Rick tax form and send email to G. Cintron, K. Seda (Deloitte) with review points and changes to be made to the return.	\$0.00	1.0	\$0.00
07/31/2023				
Cintron Cruz, Gabriel	Discussion with K. Seda (Deloitte) changes on personal property return.	\$0.00	0.5	\$0.00
Cintron Cruz, Gabriel	Review of personal property tax return for Puerto Rico.	\$0.00	0.5	\$0.00
Cintron Cruz, Gabriel	Review changes as suggested by O. Rodriguez (Deloitte) on personal property tax return for Puerto Rico.	\$0.00	0.4	\$0.00
Cintron Cruz, Gabriel	Discussion with O. Rodriguez (Deloitte) regarding the personal property tax return of 2022.	\$0.00	0.8	\$0.00
Cintron Cruz, Gabriel	Discussion with K. Seda (Deloitte) regarding the personal property tax return and adjustment to retained earnings pertaining to the personal property tax return.	\$0.00	0.7	\$0.00
Cintron Cruz, Gabriel	Update on excel working paper related to personal property tax return for Puerto Rico.	\$0.00	1.0	\$0.00
Rodriguez, Olga	Discussion with G. Cintron (Deloitte) about changes and information regarding the Puerto Rico personal property tax return of 2022.	\$0.00	0.7	\$0.00
Seda, Kevin	Discussing with G. Cintron (Deloitte) about changes and information regarding the personal property tax return and adjustment to Puerto Rico personal property tax return section.	\$0.00	0.7	\$0.00

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Fees Sorted by Category for the Fee Period

June 26, 2023 - September 14, 2023

Date	Description	Rate	Hours	Fees
<i>Puerto Rico Tax Compliance Services</i>				
07/31/2023				
Seda, Kevin	Apply changes to Puerto Rico income tax return in relation to revenues calculation.	\$0.00	1.5	\$0.00
Seda, Kevin	Apply additional changes to Puerto Rico income tax return in relation to fixed assets detail amounts and presentation in balance sheet.	\$0.00	2.0	\$0.00
08/01/2023				
Cintron Cruz, Gabriel	Discuss with O. Rodriguez (Deloitte) on final changes for Bed Bath and Beyond 2022 Puerto Rico personal property return regarding error on CRIM platform with estimated tax penalties.	\$0.00	0.7	\$0.00
Marquez, Harry	Discuss with O. Rodriguez (Deloitte) regarding positions and assumptions for the preparation of the personal property tax return 2022.	\$0.00	1.0	\$0.00
Rodriguez, Olga	Email T. Andrisano (Bed, Bath and Beyond) regarding return and estimated tax payments regarding Bed Bath and Beyond Puerto Rico personal property tax.	\$0.00	0.5	\$0.00
Rodriguez, Olga	Review changes of the personal property tax return regarding Bed Bath and Beyond Puerto Rico personal property tax for H. Marquez (Deloitte) review.	\$0.00	1.0	\$0.00
Rodriguez, Olga	Discuss with H. Marquez (Deloitte) regarding tax calculation of Bed Bath and Beyond Puerto Rico personal property tax.	\$0.00	0.5	\$0.00
08/08/2023				
Cintron Cruz, Gabriel	Review working paper regarding 2022 Puerto Rico income tax return for Bed Bath and Beyond.	\$0.00	0.3	\$0.00

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Fees Sorted by Category for the Fee Period

June 26, 2023 - September 14, 2023

Date	Description	Rate	Hours	Fees
<i>Puerto Rico Tax Compliance Services</i>				
08/08/2023				
Rodriguez, Olga	Sent email to TA. Andrisano (Bed, Bath and Beyond) regarding required documents, to file the personal property tax return and estimated tax payment requirements for Bed Bath and Beyond.	\$0.00	0.3	\$0.00
08/09/2023				
Marquez, Harry	Review powerpoint related to Puerto Rico tax compliance.	\$0.00	1.0	\$0.00
08/11/2023				
Cintron Cruz, Gabriel	Prepare working paper with back-up for \$1.4m of Bed, Bath and Beyond taxable personal property as requested by T. Andrisano (Bed, Bath and Beyond).	\$0.00	0.9	\$0.00
08/14/2023				
Cintron Cruz, Gabriel	Follow up with TA. Andrisano (Bed Bath and Beyond) for consent required for the Bed Bath and Beyond 2022 personal property return.	\$0.00	0.3	\$0.00
Marquez, Harry	Review personal property tax return of Bed Bath and Beyond.	\$0.00	0.5	\$0.00
08/15/2023				
Cintron Cruz, Gabriel	Meeting with TA. Andrisano, K. Makhija (Bed, Bath and Beyond) to assist with CRIM (government agency portal) account registration and payment processing for Bed, Bath and Beyond 2022 personal property return.	\$0.00	0.7	\$0.00
Cintron Cruz, Gabriel	File return and transmittal letter to follow up on consent with Bed, Bath and Beyond regarding 2022 personal property return.	\$0.00	0.8	\$0.00
Marquez, Harry	Continue to review personal property tax return of Bed Bath and Beyond.	\$0.00	0.5	\$0.00

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Fees Sorted by Category for the Fee Period

June 26, 2023 - September 14, 2023

Date	Description	Rate	Hours	Fees
<i>Puerto Rico Tax Compliance Services</i>				
08/15/2023				
Rodriguez, Olga	Call with L. Huang, L. Karimova, R. Siddhanta, S. Lee, A. Kurnath, V. Syrok (Deloitte) and TA. Andrisano (Bed, Bath and Beyond) to discuss the Bed, Bath and Beyond open items regarding TY22 tax compliance.	\$0.00	0.3	\$0.00
08/21/2023				
Cintron Cruz, Gabriel	Review working paper and M-1 (pertaining to permanent and temporary differences between book income and tax income) adjustments for Bed, Bath and Beyond 2022 income tax return as discussed with O. Rodriguez (Deloitte).	\$0.00	0.4	\$0.00
08/30/2023				
Rodriguez, Olga	Call with L. Karimova (Deloitte) to discuss billing and out of scope fees.	\$0.00	0.4	\$0.00
09/05/2023				
Cintron Cruz, Gabriel	Review the 2022 Puerto Rico Income Tax Return and update the Working Papers with confirmations.	\$0.00	1.3	\$0.00
09/06/2023				
Cintron Cruz, Gabriel	Bed Bath - 2022 Income Tax Return - Review and updates on excel working paper.	\$0.00	4.4	\$0.00
Cintron Cruz, Gabriel	Preparation of Excel working paper for the 2022 Puerto Rico Income Tax Return.	\$0.00	2.0	\$0.00
Cintron Cruz, Gabriel	Bed Bath - 2022 Income Tax Return - Review of return.	\$0.00	1.5	\$0.00
Cintron Cruz, Gabriel	Review the 2023 - 2024 Volume of Business Declaration return for Puerto Rico.	\$0.00	0.6	\$0.00
09/07/2023				
Cintron Cruz, Gabriel	Prepare Bed Bath and Beyond - PR Corporate Income Tax Return.	\$0.00	2.0	\$0.00

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Fees Sorted by Category for the Fee Period

June 26, 2023 - September 14, 2023

Date	Description	Rate	Hours	Fees
<i>Puerto Rico Tax Compliance Services</i>				
09/07/2023				
Cintron Cruz, Gabriel	Prepare Bed Bath & Beyond - 2022 PR Income Tax Return - Updating income tax excel working paper with manager and PPMD comments.	\$0.00	1.3	\$0.00
Marquez, Harry	Discuss with O. Rodriguez (Deloitte) regarding branch profit tax calculation for 2022.	\$0.00	0.5	\$0.00
Rodriguez, Olga	Discussing with H. Marquez (Deloitte) branch profit tax rules for PR branch.	\$0.00	0.5	\$0.00
Rodriguez, Olga	Discussing with G. Cintron (Deloitte) income tax calculation for PR corporate return.	\$0.00	2.0	\$0.00
09/08/2023				
Cintron Cruz, Gabriel	Discuss with K. Seda (Deloitte) changes on return and Excel working paper for 2022 PR income tax return.	\$0.00	0.5	\$0.00
Seda, Kevin	Discuss with G. Cintron (Deloitte) changes & corrections for PR Corporation Income Tax Return Final Return.	\$0.00	0.5	\$0.00
Seda, Kevin	Prepare changes for Puerto Rico Corporate Income Tax final return.	\$0.00	2.0	\$0.00
09/10/2023				
Rodriguez, Olga	Bed Bath and Beyond - PR Corporate Income Tax Return - Review income tax return calculation.	\$0.00	3.0	\$0.00
09/11/2023				
Cintron Cruz, Gabriel	Prepare worksheet for the Puerto Rico return with additional information for charges from April - July 2023.	\$0.00	0.5	\$0.00
09/12/2023				
Cintron Cruz, Gabriel	Discuss (partial) with O. Rodriguez, H. Marquez (Deloitte) regarding the tax calculation Bed Bath and Beyond PR Corporate income tax return.	\$0.00	0.3	\$0.00
Marquez, Harry	Discuss with G. Cintron (partial), O. Rodriguez (Deloitte) regarding the tax calculation : (Bed Bath and Beyond) PR Corporate income tax return.	\$0.00	0.5	\$0.00

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Fees Sorted by Category for the Fee Period

June 26, 2023 - September 14, 2023

Date	Description	Rate	Hours	Fees
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Puerto Rico Tax Compliance Services

09/12/2023

Rodriguez, Olga	Call with L. Karimova, L. Huang, R. Siddhanta, A. Kurnath (Deloitte), T. Andrisano, J. Berry (Bed Bath and Beyond) to discuss current status of fiscal year ended February 25, 2023 federal, state and Puerto Rico tax returns.	\$0.00	0.5	\$0.00
Rodriguez, Olga	Discuss with G. Cintron (partial), H. Marquez (Deloitte) regarding the tax calculation Bed Bath and Beyond PR Corporate income tax return.	\$0.00	0.5	\$0.00
Rodriguez, Olga	Review Bed Bath and Beyond - PR Corporate Income Tax Return.	\$0.00	0.6	\$0.00

Subtotal for Puerto Rico Tax Compliance Services:			81.6	\$0.00
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Puerto Rico Tax Out Of Scope Services

07/12/2023

Rodriguez, Eduardo	Review the 2020 income tax return filed and compare it with the return processed by the Puerto Rico Treasury Department to identify issue.	\$200.00	1.5	\$300.00
Rodriguez, Eduardo	Review the 2021 income tax return filed and compare it with the return processed by the Puerto Rico Treasury Department to identify debt issue.	\$200.00	0.5	\$100.00
Rodriguez, Olga	Research regarding bankruptcy filing requirements for volume of business declaration.	\$500.00	0.2	\$100.00
Rodriguez, Olga	Send email to T. Andrisano (Bed, Bath and Beyond) with findings related to volume of business declaration.	\$500.00	0.2	\$100.00

07/13/2023

Rodriguez, Eduardo	Discussion with O. Rodriguez (Deloitte) about the tax notice from the Puerto Rico Treasury Department related to the taxable period of 2020 and 2021 for income tax.	\$200.00	0.4	\$80.00
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Fees Sorted by Category for the Fee Period

June 26, 2023 - September 14, 2023

Date	Description	Rate	Hours	Fees
<i>Puerto Rico Tax Out Of Scope Services</i>				
07/13/2023				
Rodriguez, Eduardo	Review the 2021 income tax return filed and compare it with the return processed by the Puerto Rico Treasury Department to identify the debt issue.	\$200.00	1.0	\$200.00
Rodriguez, Eduardo	Email to T. Andrisano (Bed, Bath and Beyond) to notify why the debt arose and request information to submit it to the Puerto Rico Treasury Department.	\$200.00	0.2	\$40.00
Rodriguez, Olga	Discussion with E. Rodriguez (Deloitte) about the tax notice from the Puerto Rico Treasury Department related to the taxable period of 2020 and 2021 for income tax.	\$500.00	0.4	\$200.00
Rodriguez, Olga	Email to T. Andrisano (Bed Bath and Beyond) with findings related to filing and payment requirements of the Puerto Rico volume of business declaration.	\$500.00	0.1	\$50.00
Rodriguez, Olga	Research with filing and payment requirements of the Puerto Rico volume of business declaration.	\$500.00	0.2	\$100.00
07/14/2023				
Rodriguez, Olga	Send email to T. Andrisano (Bed, Bath and Beyond) with respect to financial information needed for the volume of business of 2023-2024 and upcoming payment due date.	\$500.00	0.3	\$150.00
07/19/2023				
Rodriguez, Olga	Call the Municipality of Guaynabo in order to confirm the financial information to be used for the filing of financial year 2023-2024.	\$500.00	0.3	\$150.00
Subtotal for Puerto Rico Tax Out Of Scope Services:			5.3	\$1,570.00

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Deloitte Tax LLP

Fees Sorted by Category for the Fee Period

June 26, 2023 - September 14, 2023

Date	Description	Rate	Hours	Fees
<i>Tax Advisory Services</i>				
06/26/2023				
Simpson, Brandon	Call with E. Tzavelis, S. Fielding, C. Chatten, M. Sullivan, L. Karimova, J. Genova (Deloitte) regarding tax basis balance sheets and related tax information requests.	\$500.00	0.5	\$250.00
Simpson, Brandon	Call with T. Davis (Kirkland), T. Andrisano (BBB), E. Tzavelis, S. Fielding (Deloitte) regarding tax basis balance sheets needed for various modeling workstreams.	\$500.00	0.5	\$250.00
06/27/2023				
Simpson, Brandon	Call with M. Sullivan, L. Lian, J. Genova (Deloitte) regarding review of Bed Bath & Beyonds tax attribute schedule along with files showing deferred tax asset and liabilities of Bed Bath and Beyond.	\$500.00	0.6	\$300.00
06/28/2023				
Simpson, Brandon	Call with S. Fielding (partial) E. Tzavelis, L. Huang, L. Karimova, J. Genova, C. Chatten, M. Sullivan (Deloitte), J. Lykin, T. Andrisano, J. Perri (BBB) regarding review of Bed Bath & Beyonds financial statements, related tax information requests.	\$500.00	0.6	\$300.00
Simpson, Brandon	Send Lawson to Oracle GAAP mapping files to M. Sullivan (Deloitte) for analysis related to Bed Bath and Beyond's tax basis balance sheets to be prepared.	\$500.00	0.1	\$50.00
06/29/2023				
Simpson, Brandon	Respond to L. Huang (Deloitte) inquiries on out of scope billing file related to Deloitte's assistance with the company's year-end income tax provision.	\$500.00	0.3	\$150.00
Simpson, Brandon	Call with C. Chatten, M. Sullivan, L. Karimova, J. Genova (Deloitte) regarding preparation of book basis balance sheets by entity for Bed Bath & Beyond	\$500.00	0.7	\$350.00

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Fees Sorted by Category for the Fee Period

June 26, 2023 - September 14, 2023

Date	Description	Rate	Hours	Fees
<i>Tax Advisory Services</i>				
06/29/2023				
Sullivan, Brian	Call with E. Tzavelis, S. Fielding, C. Chatten, B. Sullivan, J. Genova (Deloitte) regarding Bed Bath & Beyonds fee application along with identifying progress workstreams.	\$670.00	0.3	\$201.00
06/30/2023				
Piazza, Jim	Discuss with L. Crossen (Bed Bath and Beyond) open tax workstreams and project management.	\$670.00	0.7	\$469.00
Priya M, Sai	Call with R. Siddhanta (Deloitte) to discuss mapping of trial balance to prepare book basis balance sheet for restructuring team.	\$250.00	0.2	\$50.00
Siddhanta, Rumika	Call with S. Priya (Deloitte) to discuss mapping of trial balance to prepare book basis balance sheet for restructuring team.	\$250.00	0.2	\$50.00
07/07/2023				
Piazza, Jim	Reviewed various workstream (IRS audit, state and local income tax refunds, sales tax audits and refunds, bankruptcy analysis, etc.) analysis.	\$670.00	0.5	\$335.00
07/10/2023				
Gittelman, Doran	Call with B. McKibbin, S. Lee, A. Fan (Deloitte) to discuss Illinois Department of Revenue for year 2018 and 2019 corporate income tax audit adjustments and disposition of proposed assessment.	\$600.00	0.5	\$300.00
Gittelman, Doran	Email L. Huang (Deloitte) regarding state refund, liability, and offset tracker and status of relating POAs to be submitted to L. Andrisano (Bed Bath and Beyond) for signature.	\$600.00	0.2	\$120.00
Gittelman, Doran	Review state refund, liability, and offset tracker.	\$600.00	1.4	\$840.00

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Fees Sorted by Category for the Fee Period

June 26, 2023 - September 14, 2023

Date	Description	Rate	Hours	Fees
<i>Tax Advisory Services</i>				
07/10/2023				
Gittelman, Doran	Call with T. Brennan (Deloitte) regarding status of power of attorneys to authorize Deloitte's outreach to various states to inquire on status of refunds, review of state refund, liability.	\$600.00	1.4	\$840.00
Gittelman, Doran	Call with B. McKibbin, S. Lee, B. Walsh, A. Fan (Deloitte) to discuss Illinois Department of Revenue 2018 - 2019 corporate income tax audit adjustments and disposition of proposed assessment.	\$600.00	0.5	\$300.00
Gittelman, Doran	Call with L. Huang (Deloitte) regarding state refund, liability, and offset tracker and status of relating POAs to be submitted to L. Andrisano (Bed Bath and Beyond) for signature.	\$600.00	0.2	\$120.00
07/11/2023				
Gittelman, Doran	Call with R. Topp (Deloitte) regarding preparation of Texas Power of Attorney to inquire as to status of the outstanding state refunds/assessments in Texas.	\$600.00	0.4	\$240.00
Gittelman, Doran	Call with S. Lee, S. Healy (Deloitte) regarding issues accessing company state online accounts to check on refund status.	\$600.00	0.3	\$180.00
Gittelman, Doran	Call with S. Lee, S. Healy (Deloitte) regarding issues accessing company state online accounts to check on refund status.	\$600.00	0.3	\$180.00
Gittelman, Doran	Call with S. Lee (Deloitte) to strategize on approach to various states to inquire as to the status of refunds and liabilities and discussion of strategy and approach regarding response to outstanding Illinois assessment.	\$600.00	0.7	\$420.00
Gittelman, Doran	Correspond with T. Brennan (Deloitte) regarding status of power of attorneys to authorize Deloitte's outreach to various states to inquire on status of refunds	\$600.00	0.9	\$540.00

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Fees Sorted by Category for the Fee Period

June 26, 2023 - September 14, 2023

Date	Description	Rate	Hours	Fees
<i>Tax Advisory Services</i>				
07/11/2023				
Gittelman, Doran	Call with T. Brennan (Deloitte) regarding status of power of attorneys to authorize Deloitte's outreach to various states to inquire on status of refunds, coordinate power of attorneys delivery to T. Andrisano (Bed Bath & Beyond).	\$600.00	0.9	\$540.00
Gittelman, Doran	Call with R. Topp, T. Brennan (Deloitte) to discuss and prepare Texas Power of Attorney to inquire as to status of the outstanding state refunds/assessments in Texas.	\$600.00	1.0	\$600.00
Gittelman, Doran	Call with S. Lee (Deloitte) to strategize approach to various states to inquire as to status of refunds and liabilities, discuss strategy and approach regarding response to outstanding Illinois assessment.	\$600.00	0.7	\$420.00
McMahon, Sean	Meeting with T. Andrisano, L. Crossen, J. Berry (Bed, Bath and Beyond) to discuss various aspects of the bankruptcy and liquidation and status of various ongoing projects (refunds, audits, compliance, net operating loss and basis work).	\$670.00	2.2	\$1,474.00
McMahon, Sean	Meeting with L. Crossen, T. Andrisano (Bed, Bath and Beyond), J. Piazza (Deloitte) to discuss tax workstreams, responsibilities and oversight.	\$670.00	1.8	\$1,206.00
Piazza, Jim	Meeting with L. Crossen, T. Andrisano (Bed, Bath and Beyond), S. McMahon (Deloitte) to discuss tax workstreams, responsibilities and oversight.	\$670.00	1.8	\$1,206.00
07/12/2023				
Gittelman, Doran	Discuss with S. Lee, B. McKibbin (Deloitte), T. Andrisano, L. Crossen, J. Berry (Bed Bath & Beyond) outstanding state sales tax audits for states such as New Jersey, California, Florida, Texas, assistance with minimizing possible assessments.	\$600.00	0.5	\$300.00

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Deloitte Tax LLP

Fees Sorted by Category for the Fee Period

June 26, 2023 - September 14, 2023

Date	Description	Rate	Hours	Fees
<i>Tax Advisory Services</i>				
07/12/2023				
Gittelman, Doran	Email T. Brennan, L. Huang (Deloitte) concerning information available on company online accounts with respect to status of state refunds and liabilities.	\$600.00	0.6	\$360.00
Gittelman, Doran	Update state refund, liability, and offset tracker to reflect information learned from company online accounts and to update for process steps for contacting state authorities including task organizer into tracker.	\$600.00	1.4	\$840.00
Gittelman, Doran	Call with S. Lee (Deloitte), T. Andrisano, L. Crossen, J. Berry (Bed Bath & Beyond) regarding status of state refund and liability inquiry.	\$600.00	0.5	\$300.00
Gittelman, Doran	Update state refund, liability, and offset tracker to reflect information learned from company online accounts and to update for process steps for contacting state authorities.	\$600.00	1.4	\$840.00
Gittelman, Doran	Call with T. Brennan (Deloitte) concerning information available on company online accounts with respect to status of state refunds and liabilities; Conference with L. Huang (Deloitte) regarding the same.	\$600.00	0.3	\$180.00
Gittelman, Doran	Follow up with L. Huang (Deloitte) regarding call with T. Brennan (Deloitte) concerning information available on company online accounts with respect to status of state refunds and liabilities.	\$600.00	0.3	\$180.00
Huang, Lucy	Call with S. McMahon (Deloitte) regarding follow-up items on income tax refunds noted from the meeting with T. Andrisano, L. Crossen, J. Berry (Bed, Bath and Beyond).	\$670.00	0.3	\$201.00
Huang, Lucy	Update status of the various federal and state refunds in tracker.	\$670.00	0.5	\$335.00

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Fees Sorted by Category for the Fee Period

June 26, 2023 - September 14, 2023

Date	Description	Rate	Hours	Fees
<i>Tax Advisory Services</i>				
07/12/2023				
McMahon, Sean	Call with L. Huang (Deloitte) regarding follow-up items noted from the meeting with T. Andrisano, L. Crossen, J. Berry (Bed, Bath and Beyond) including future support.	\$670.00	0.3	\$201.00
Piazza, Jim	Call with L. Crossen (Bed, Bath and Beyond) to discuss procedures to manage state tax liabilities.	\$670.00	0.2	\$134.00
Piazza, Jim	Update net operating loss matters.	\$670.00	0.2	\$134.00
07/13/2023				
Brennan, Terence	Meeting with O. Waszczak, T. Murray (Deloitte) to provide them with the facts around the outstanding state income tax refunds for the Bed Bath and Beyond group.	\$200.00	3.8	\$760.00
Gittelman, Doran	Finalize Illinois Board summary letter in response to the outstanding Illinois assessment.	\$600.00	1.1	\$660.00
Gittelman, Doran	Review client provided online state account access tracker and remaining POAs to be executed by client to authorize Deloitte to contact various state authorities regarding status of refund claims and liabilities.	\$600.00	2.2	\$1,320.00
Gittelman, Doran	Call with S. Lee (Deloitte), T. Andrisano, J. Berry (Bed, Bath and Beyond) regarding submission of Illinois board summary response in reply to Illinois audit and assessment.	\$600.00	0.3	\$180.00
Gittelman, Doran	Review online state account access tracker and remaining power of attorneys (POAs) to be executed by client to authorize Deloitte to contact various state authorities regarding status of refund claims and liabilities.	\$600.00	2.2	\$1,320.00
Gittelman, Doran	Prepare Illinois Board summary letter in response to outstanding Illinois assessment.	\$600.00	1.1	\$660.00

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Fees Sorted by Category for the Fee Period

June 26, 2023 - September 14, 2023

Date	Description	Rate	Hours	Fees
<i>Tax Advisory Services</i>				
07/13/2023				
Gittelman, Doran	Call with S. Lee (Deloitte) regarding submission of Illinois Board Summary response to T. Andrisano and J. Berry (Bed Bath & Beyond) in reply to Illinois audit and assessment.	\$600.00	0.3	\$180.00
07/14/2023				
Bowman, Dan	Review files provided by client, emails to team, discussions regarding IRS audit.	\$670.00	0.7	\$469.00
Brennan, Terence	Call with D. Gittelman (Deloitte) to discuss online account access and power of attorney submissions to various states as it relates to the status of outstanding state refunds and assessments.	\$200.00	0.7	\$140.00
Gittelman, Doran	Review client Illinois workpapers as they relate to the contested Illinois assessment and prepared response to the assessment.	\$600.00	2.0	\$1,200.00
Gittelman, Doran	Call with T. Brennan (Deloitte) to discuss online account access and power of attorney submissions to various states as it relates to the status of outstanding state refunds and assessments.	\$600.00	0.7	\$420.00
Gittelman, Doran	Call with B. McKibbin, S. Lee (Deloitte) to discuss status of Illinois offer in disposition, state refunds and liabilities, and to coordinate on strategy regarding state correspondences concerning reconciliation statements and refunds.	\$600.00	0.5	\$300.00
Gittelman, Doran	Prepared a strategy regarding state correspondences requesting refunds for state income tax overpayments.	\$600.00	0.5	\$300.00

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Fees Sorted by Category for the Fee Period

June 26, 2023 - September 14, 2023

Date	Description	Rate	Hours	Fees
<i>Tax Advisory Services</i>				
07/14/2023				
Gittelman, Doran	Call with S. Lee, B. McKibbin (Deloitte), T. Andrisano, L. Crossen, J. Berry (Bed, Bath and Beyond) regarding next steps regarding refund status in states where online access was not available, provide an update on power of attorney submission.	\$600.00	0.2	\$120.00
Gittelman, Doran	Call with S. Lee (Deloitte) regarding status of inquiries to state authorities concerning refund and liability amounts and coordination regarding execution of power of attorneys to authorize Deloitte's outreach to various states to inquire.	\$600.00	0.5	\$300.00
Gittelman, Doran	Review Illinois workpapers as they relate to the contested Illinois assessment, preparation of ICB-2 and calculation of potential disposition offers.	\$600.00	2.0	\$1,200.00
Gittelman, Doran	Conference with B. McKibbin, S. Lee (Deloitte) to discuss status of Illinois Offer in Disposition, state refunds and liabilities, and to coordinate on strategy regarding state correspondences.	\$600.00	1.7	\$1,020.00
Gittelman, Doran	Discuss with T. Brennan (Deloitte) to discuss online account access and POA submissions to various states as it relates to the status of outstanding state refunds and assessments.	\$600.00	0.7	\$420.00
Lee, Sam	Call with D. Gittelman, B. McKibbin (Deloitte), T. Andrisano, L. Crossen, J. Berry (Bed, Bath and Beyond) regarding next steps regarding refund status in states where online access was not available, provide an update on power of attorney submission.	\$600.00	0.2	\$120.00

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Deloitte Tax LLP

Fees Sorted by Category for the Fee Period

June 26, 2023 - September 14, 2023

Date	Description	Rate	Hours	Fees
<i>Tax Advisory Services</i>				
07/14/2023				
McKibbin, Brendon	Call with D. Gittelman, S. Lee (Deloitte), T. Andrisano, L. Crossen, J. Berry (Bed, Bath and Beyond) regarding next steps regarding refund status in states where online access was not available, provide an update on power of attorney submission.	\$670.00	0.2	\$134.00
07/17/2023				
Brennan, Terence	Update California and Iowa power of attorney's with jurisdictional tax lead's information.	\$200.00	0.6	\$120.00
Huang, Lucy	Email D. Gittelman, A. Kurnath (Deloitte) timing of the FYE 2-25-23 state tax returns and the latest update on the state refunds.	\$670.00	0.5	\$335.00
N Nair, Nisha Nair	Attend project kick-off call with F. Rivera (Deloitte) regarding Bed Bath and Beyond sales tax audit.	\$250.00	0.5	\$125.00
07/18/2023				
Brennan, Terence	Call Connecticut for status of processing the power of attorney and updated internal tracker accordingly.	\$200.00	0.6	\$120.00
Brennan, Terence	Call Mississippi (.6) for power of attorney submission procedure for each respective state.	\$200.00	0.7	\$140.00
Brennan, Terence	Call New Jersey for power of attorney submission procedure for each respective state.	\$200.00	0.8	\$160.00
Brennan, Terence	Call California for power of attorney submission procedure for each respective state.	\$200.00	0.7	\$140.00
Huang, Lucy	Update state and federal refund tracker.	\$670.00	1.0	\$670.00
N Nair, Nisha Nair	Review sales tax audit assessments as it relates to the Bed Bath and Beyond group.	\$250.00	1.2	\$300.00
07/19/2023				
Healy, Steve	Follow up with States relating to outstanding prepayments.	\$500.00	1.5	\$750.00

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Deloitte Tax LLP

Fees Sorted by Category for the Fee Period

June 26, 2023 - September 14, 2023

Date	Description	Rate	Hours	Fees
<i>Tax Advisory Services</i>				
07/20/2023				
Rivera, Felix	Prepare sales and use tax audit tracker related to BBBY sales tax audits.	\$600.00	2.0	\$1,200.00
07/21/2023				
Chen, Runzhi (Erica)	Review the outstanding state income tax refund tracker for the Bed Bath and Beyond group.	\$500.00	0.3	\$150.00
Healy, Steve	Follow up on overpayments made in prior periods and refunding of the balances.	\$500.00	1.3	\$650.00
N Nair, Nisha Nair	Prepare internal entity folder for Christmas Tree Connecticut to store audit notices as it relates to sales tax audits.	\$250.00	1.5	\$375.00
N Nair, Nisha Nair	Read and uploaded sales tax audit notices from Connecticut and New York.	\$250.00	0.5	\$125.00
N Nair, Nisha Nair	Prepare audit workpaper analysis of Bed Bath and Beyond sales tax audit in Connecticut.	\$250.00	2.7	\$675.00
N Nair, Nisha Nair	Prepare entity specific folders for Bed Bath and Beyond sales tax audits.	\$250.00	1.2	\$300.00
Rivera, Felix	Update sales and use tax audit tracker related to BBBY sales tax audits.	\$600.00	2.0	\$1,200.00
07/24/2023				
Brennan, Terence	Call Arizona for tax account update for Bed Bath and Beyond.	\$200.00	1.0	\$200.00
Rivera, Felix	Document contact information for tax auditor and audit supervisors related to outstanding sales and tax audits.	\$600.00	1.0	\$600.00
Rivera, Felix	Meeting with T. Andrisano, J. Berry (Bed Bath & Beyond) to discuss open sales and use tax audits.	\$600.00	0.5	\$300.00
Rivera, Felix	Review sales and use tax audit tracker.	\$600.00	1.4	\$840.00
Rivera, Felix	Review Connecticut BBBY audit to check audit status and next steps.	\$600.00	0.6	\$360.00
07/25/2023				
Ensley, Brian	Draft Christmas Tree Shops power of attorney form for Connecticut	\$250.00	1.5	\$375.00

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Fees Sorted by Category for the Fee Period

June 26, 2023 - September 14, 2023

Date	Description	Rate	Hours	Fees
<i>Tax Advisory Services</i>				
07/25/2023				
Ensley, Brian	Draft BBYCF power of attorney form for California	\$250.00	1.5	\$375.00
N Nair, Nisha Nair	Review Bed Bath and Beyond NY sales tax audit documents.	\$250.00	0.2	\$50.00
N Nair, Nisha Nair	Email F. Rivera (Deloitte) on the format for the Bed Bath and Beyond sales tax audit tracker.	\$250.00	0.5	\$125.00
N Nair, Nisha Nair	Review corporate income tax and sales and use tax workpapers for the Bed Bath and Beyond group.	\$250.00	1.7	\$425.00
N Nair, Nisha Nair	Email F. Rivera (Deloitte) regarding overall refund status for sales tax related to the Bed Bath and Beyond entity.	\$250.00	0.5	\$125.00
Rivera, Felix	Draft Bed Bath power of attorney forms related to sales and use tax audits.	\$600.00	1.0	\$600.00
Rivera, Felix	Email B. Ensley, N. Nair (Deloitte) in order to provide next steps.	\$600.00	0.5	\$300.00
Rivera, Felix	Email T. Andrisano (Bed Bath) to provide power of attorney forms related to sales and use tax audits.	\$600.00	0.5	\$300.00
Rivera, Felix	Review sales and use tax audit workpapers.	\$600.00	1.0	\$600.00
07/26/2023				
Ensley, Brian	Meeting with F. Rivera (Deloitte), T. Andrisano (Bed Bath & Beyond) to discuss open sales and use tax audits.	\$250.00	1.0	\$250.00
Ensley, Brian	Draft Bed Bath new york power of attorney form	\$250.00	1.0	\$250.00
Ensley, Brian	Draft Harmon Drug New York power of attorney form	\$250.00	2.0	\$500.00
Lee, Sam	Review letters to states requesting state income tax refunds.	\$600.00	0.5	\$300.00
N Nair, Nisha Nair	Review Harmon store power of attorney forms.	\$250.00	1.0	\$250.00
N Nair, Nisha Nair	Clear review comments on Bed Bath and Beyond Connecticut and New York workpapers.	\$250.00	0.5	\$125.00

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Fees Sorted by Category for the Fee Period

June 26, 2023 - September 14, 2023

Date	Description	Rate	Hours	Fees
<i>Tax Advisory Services</i>				
07/26/2023				
N Nair, Nisha Nair	Clear review comments on BBYCF LLC- CA updating the comments in tracker about POA status.	\$250.00	0.5	\$125.00
N Nair, Nisha Nair	Clear review comments on Christmas Tree Connecticut and New York sales tax workpapers.	\$250.00	0.5	\$125.00
Rivera, Felix	Meeting with B. Ensley (Deloitte), T. Andrisano (Bed Bath & Beyond) to discuss open sales and use tax audits.	\$600.00	1.0	\$600.00
Rivera, Felix	Call with William Estelle New York sales and use tax auditor to discuss power of attorney form and audit status.	\$600.00	0.8	\$480.00
Rivera, Felix	Email William Estelle New York sales and use tax auditor in order to provide power of attorney forms related sales tax audits for Harmon Drugs and Bed Bath.	\$600.00	0.5	\$300.00
Rivera, Felix	Email Heather Merson Connecticut sales and use tax auditor in order to provide power of attorney forms related sales tax audits for Harmon Drugs and Bed Bath.	\$600.00	0.8	\$480.00
Varma, Tejasvee	Reviewed the notices/workpapers related to Christmas Tree Shops, Inc. (states of New York and Connecticut) sales tax audits/refunds.	\$250.00	0.5	\$125.00
Varma, Tejasvee	Reviewed the notices and workpapers related to Harmon Drugs (NY) sales tax audits/refunds.	\$250.00	1.0	\$250.00
Varma, Tejasvee	Reviewed the notices and workpapers related to Harmon Stores (CT) sales tax audits/refunds.	\$250.00	0.3	\$75.00
Varma, Tejasvee	Reviewed the notices/workpapers related to Bed Bath and Beyond Connecticut and New York sales tax audits/refunds .	\$250.00	1.2	\$300.00
Varma, Tejasvee	Continue to review the notices/workpapers related to Bed Bath and Beyond Connecticut and New York sales tax audits/refunds .	\$250.00	0.5	\$125.00

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Date	Description	Rate	Hours	Fees
<i>Tax Advisory Services</i>				
07/27/2023				
Ensley, Brian	Submitted NY power of attorney forms to NY state for Bed Bath and Harmon Drug	\$250.00	2.0	\$500.00
Ensley, Brian	Meeting with F. Rivera (Deloitte), T. Andrisano, J. Berry (Deloitte) to discuss open sales and use tax audits.	\$250.00	1.0	\$250.00
Ensley, Brian	Meeting with F. Rivera (Deloitte), T. Andrisano, J. Berry (Bed Bath) to discuss open sales and use tax audits.	\$250.00	1.0	\$250.00
Ensley, Brian	Review emails from T. Andrisano (BBBY) regarding New York power of attorney forms	\$250.00	2.0	\$500.00
N Nair, Nisha Nair	Reviewed audit appeal notice related to sales tax.	\$250.00	1.5	\$375.00
N Nair, Nisha Nair	Reviewed sales tax emails from T. Andrisano (Bed Bath and Beyond) and uploaded signed power of attorneys to internal Microsoft Teams folder.	\$250.00	0.3	\$75.00
Rivera, Felix	Review BBBCF sales and use tax audit workpapers.	\$600.00	0.6	\$360.00
07/28/2023				
Brennan, Terence	Research Connecticut website to attempt to reconcile the state income tax notices.	\$200.00	0.4	\$80.00
Healy, Steve	Follow up and review of Connecticut offset payment to income tax refund.	\$500.00	0.5	\$250.00
Lobins, Norm	Review of transmittal letter to state of New Jersey Division of tax for submission of form A1730 (tax refund claim).	\$670.00	0.3	\$201.00
Montemarano, Tom	Prepare and submit state corporate income tax refund requests to the Colorado Department/Division of revenue to expedite payment of overpayments on account.	\$250.00	0.5	\$125.00
Montemarano, Tom	Prepare and submit state corporate income tax refund requests to the New Jersey Department/Division of revenue to expedite payment of overpayments on account.	\$250.00	0.5	\$125.00

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Date	Description	Rate	Hours	Fees
<i>Tax Advisory Services</i>				
07/28/2023				
Montemarano, Tom	Send refund request and amended return along with necessary forms to D. Gittelman, S. Lee (Deloitte).	\$250.00	0.7	\$175.00
N Nair, Nisha Nair	Draft responses to client (T. Andrisano) regarding the sales tax audits and refunds.	\$250.00	0.5	\$125.00
N Nair, Nisha Nair	Draft Christmas Tree client email highlighting bulletin points for F. Fama (Deloitte) regarding ongoing sales tax audits.	\$250.00	0.5	\$125.00
N Nair, Nisha Nair	Draft Harmon Store client email highlighting bulletin points for F. Fama (Deloitte) regarding ongoing sales tax audits.	\$250.00	0.5	\$125.00
Rivera, Felix	Review sales and use tax audit workpapers related to BBYCF.	\$600.00	1.0	\$600.00
Rivera, Felix	Email B. Ensley (Deloitte) related to Connecticut and New York power of attorney forms.	\$600.00	0.4	\$240.00
Varma, Tejasvee	Reviewed the notices/workpapers related to Bed Bath and Beyond Connecticut and New York sales tax audits/refunds .	\$250.00	1.0	\$250.00
07/31/2023				
Brennan, Terence	Draft Connecticut refund letter.	\$200.00	0.6	\$120.00
Brennan, Terence	Coordinate mailing with Deloitte internal mailing team (OneTeam) of Connecticut, Colorado, Illinois, and New Jersey for refund letters.	\$200.00	0.2	\$40.00
Ensley, Brian	Meeting with F. Rivera (Deloitte) with H .Merson, J. Garcia, L. Gong (Connecticut auditors) to discuss open sales and use tax audits for BBY and Harmon Store.	\$250.00	0.5	\$125.00
Ensley, Brian	Review Harmon Connecticut sales and use tax audit workpapers in preparation of audit meeting with state	\$250.00	1.5	\$375.00

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Fees Sorted by Category for the Fee Period

June 26, 2023 - September 14, 2023

Date	Description	Rate	Hours	Fees
<i>Tax Advisory Services</i>				
07/31/2023				
Ensley, Brian	Meeting with F. Rivera (Deloitte), H. Merson, J. Garcia, L. Gong (Connecticut auditors) to discuss open sales and use tax audits for BBBY and Harmon Store.	\$250.00	0.5	\$125.00
Ensley, Brian	Review Bed Bath Connecticut sales and use tax audit workpapers in preparation of audit meeting with state	\$250.00	1.5	\$375.00
Huang, Lucy	Email D. Gittelman, A. Kurnath (Deloitte) regarding status of the outstanding state refunds and the state returns.	\$670.00	0.4	\$268.00
Rivera, Felix	Review Connecticut audit workpapers related to the sales tax audit for BBBY and Christmas Tree Shops.	\$600.00	2.0	\$1,200.00
Rivera, Felix	Meeting with B. Ensley(Deloitte) with H. Merson, J. Garcia, L. Gong (Connecticut auditors) to discuss open sales and use tax audits for BBBY and Harmon Store.	\$600.00	0.5	\$300.00
Rivera, Felix	Email J. Berry (Bed Bath) in order to request additional documentation related to the sales and use tax audit for Connecticut.	\$600.00	0.6	\$360.00
Rivera, Felix	Review Connecticut Power of Attorney forms in preparation for call with Connecticut sale and use tax auditors.	\$600.00	0.5	\$300.00
08/01/2023				
Ensley, Brian	Review notices received from New York related to Bed bath sales and use tax audit	\$250.00	0.8	\$200.00
08/02/2023				
Ensley, Brian	Update sales and use tax audit tracker	\$250.00	0.5	\$125.00
Ensley, Brian	Meeting with F. Rivera (Deloitte), T. Aoyama (CA auditor) to discuss BBBYCF open sales and use tax audit.	\$250.00	0.5	\$125.00

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Fees Sorted by Category for the Fee Period

June 26, 2023 - September 14, 2023

Date	Description	Rate	Hours	Fees
<i>Tax Advisory Services</i>				
08/03/2023				
Ensley, Brian	Update sales and use tax audit tracker for additional open audits listing receive from T. Adriasano (Bed Bath)	\$250.00	1.0	\$250.00
08/04/2023				
Ensley, Brian	Draft TY Group California Power of attorney form	\$250.00	1.5	\$375.00
08/07/2023				
Ensley, Brian	Review TY Group California sales and use tax audit workpapers	\$250.00	1.3	\$325.00
08/08/2023				
Ensley, Brian	Review Bed Bath New York sales and use tax audit workpapers in preparation of conference call with state auditor	\$250.00	2.0	\$500.00
08/09/2023				
Ensley, Brian	Update sales tax notice log recieved from COE team in order to drop in audit and notice log summary file	\$250.00	4.0	\$1,000.00
08/10/2023				
Contreras, Jon	Draft email to L. Huang, J. Piazza (Deloitte) regarding IRS audit and relevant bankruptcy issues.	\$670.00	0.6	\$402.00
Contreras, Jon	Call with R. Sereti, J. Piazza, L. Huang (Deloitte) to discuss IRS audit for the period ending Feb 28, 2015 to the period ending Feb 27, 2021.	\$670.00	0.5	\$335.00
Sereti, Rose	Call with L. Huang, J. Piazza, J. Contreras (Deloitte) to discuss client interactions with Internal Revenue Service, work done to date and steps necessary to bring examination to a close.	\$670.00	0.5	\$335.00
Simpson, Brandon	Review final provision workpapers for FY22 income tax provision tie to 10-K in order to deliver to TA. Andrisano (Bed, Bath and Beyond).	\$500.00	1.0	\$500.00

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Fees Sorted by Category for the Fee Period

June 26, 2023 - September 14, 2023

Date	Description	Rate	Hours	Fees
<i>Tax Advisory Services</i>				
08/14/2023				
Contreras, Jon	Call with R. Sereti, L. Huang (Deloitte) to discuss the IRS audit for the period ending Feb 28, 2015 to the period ending Feb 27, 2021.	\$670.00	0.5	\$335.00
Ensley, Brian	Research Connecticut capital improvement statutes in relation to Christmas Tree Shops COnnecticut sales and use tax audit	\$250.00	4.5	\$1,125.00
Ensley, Brian	Create Bankruptcy claims tracker to log tax claims submitted against the debtors	\$250.00	4.0	\$1,000.00
Sereti, Rose	Call with L. Huang, J. Piazza, J. Contreras (Deloitte) to discuss follow up information on status of Internal Revenue Service examination and steps necessary to bring examination to a close.	\$670.00	0.5	\$335.00
08/15/2023				
Contreras, Jon	Call with J. Piazza, R. Sereti, E. Tzavelis, S. Peloro, L. Huang (Deloitte), L. Crossen, T. Andrisano (Bed Bath and Beyond) to discuss the status of the IRS audit.	\$670.00	0.9	\$603.00
Ensley, Brian	Update sales tax audit summary file	\$250.00	5.0	\$1,250.00
Sereti, Rose	Discuss with J. Piazza, J. Contreras, E. Tzavelis, S. Peloro, L. Huang (Deloitte), L. Crossen, T. Andrisano (Bed Bath and Beyond) status of internal revenue service audit and follow up response to inquiries regarding internal revenue service revenue agent	\$670.00	1.0	\$670.00
08/16/2023				
Ensley, Brian	Log tax claims from Kroll into bankruptcy claims tracker	\$250.00	6.0	\$1,500.00
08/17/2023				
Ensley, Brian	Meeting with F. Rivera, S. Patel (Deloitte), M. Scibelli (Florida auditor) to discuss Bed Bath and Beyond florida sales and use tax audit.	\$250.00	0.5	\$125.00

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Fees Sorted by Category for the Fee Period

June 26, 2023 - September 14, 2023

Date	Description	Rate	Hours	Fees
<i>Tax Advisory Services</i>				
08/17/2023				
Ensley, Brian	Call with S. Patel, F. Rivera (Deloitte) to discuss current status of audit and notices liabilities summary, current open audits and status of each audit as well as next steps.	\$250.00	2.2	\$550.00
Ensley, Brian	Call with S. Patel, F. Rivera (Deloitte) to discuss to provide an update listing/tracker of outstanding notices.	\$250.00	1.0	\$250.00
Ensley, Brian	Log additional tax claims into bankruptcy claims tracker	\$250.00	2.3	\$575.00
Lobins, Norm	Call with New Jersey auditor regarding claim pertaining to New Jersey Corporate income tax and process for resolving New jersey Corporate income tax.	\$670.00	0.3	\$201.00
08/18/2023				
Ensley, Brian	Review BuyBuyBaby Texas sales and use tax audit adjustment report	\$250.00	5.5	\$1,375.00
Piazza, Jim	Call with L. Crossen to discuss status of tax workstreams.	\$670.00	0.5	\$335.00
08/21/2023				
Ensley, Brian	Review Ohio workpapers received from auditor for Bed Bath and Beyond sales and use tax audits	\$250.00	3.0	\$750.00
Sereti, Rose	Call with L. Crossen, TA. Andrisano (Bed Bath and Beyond) and the IRS to discuss the status of the examination, outstanding information necessary to bring case to a resolution.	\$670.00	0.5	\$335.00
08/22/2023				
Ensley, Brian	Review BuyBuy Baby sales tax notices received from Michigan	\$250.00	2.0	\$500.00
Ensley, Brian	Meeting S. Patel, N. Nair (Deloitte) to discuss Bed Bath and Beyond sales and use tax audit updates and findings from workpaper review.	\$250.00	0.5	\$125.00

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Fees Sorted by Category for the Fee Period

June 26, 2023 - September 14, 2023

Date	Description	Rate	Hours	Fees
<i>Tax Advisory Services</i>				
08/22/2023				
Gittelman, Doran	Call with S. Csan, S. Lee, B. McKibbin, S. Patel (Deloitte) to discuss status of the state income and sales and use tax refunds and audits.	\$600.00	0.5	\$300.00
08/23/2023				
Ensley, Brian	Call with S. Patel (Deloitte), M. Adams (Ohio auditor) to discuss Bed Bath and Beyond sales and use tax audit.	\$250.00	1.0	\$250.00
Ensley, Brian	Review Wisconsin Power of attorney drafted by staff and provide edits needed	\$250.00	1.0	\$250.00
08/24/2023				
Ensley, Brian	Call with S. Patel (Deloitte) to discuss status of the power of attorney forms for Bed Bath and Beyond Inc.	\$250.00	0.5	\$125.00
Ensley, Brian	Review/update audit summary file	\$250.00	1.5	\$375.00
Sereti, Rose	Review response to internal revenue service joint committee response.	\$670.00	0.5	\$335.00
08/25/2023				
Ensley, Brian	Review bankruptcy claims tracker against audit summary file.	\$250.00	1.3	\$325.00
08/26/2023				
Ensley, Brian	Update sales and use tax notice log received from COE to drop into audit and notice summary file	\$250.00	2.8	\$700.00
08/28/2023				
Ensley, Brian	Sign Bed Bath Power of attorney for Tennessee.	\$250.00	0.2	\$50.00
Ensley, Brian	Call with F. Rivera, S. Patel (Deloitte) to discuss updates regarding sales and use tax audits for BBBYCF.	\$250.00	0.5	\$125.00
Ensley, Brian	Call with F. Rivera, S. Patel (Deloitte) to discuss updates regarding sales and use tax audits for Bed Bath and Beyond, Inc.	\$250.00	1.0	\$250.00
Ensley, Brian	Sign Bed Bath Power of attorney for Kentucky.	\$250.00	0.2	\$50.00

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Fees Sorted by Category for the Fee Period

June 26, 2023 - September 14, 2023

Date	Description	Rate	Hours	Fees
<i>Tax Advisory Services</i>				
08/28/2023				
Ensley, Brian	Sign Bed Bath Power of attorney for Maine.	\$250.00	0.2	\$50.00
Ensley, Brian	Call with F. Rivera, S. Patel (Deloitte) to discuss updates regarding sales and use tax audits for Bed Bath and Beyond, Inc.	\$250.00	1.0	\$250.00
Ensley, Brian	Sign Bed Bath Power of attorney for Nebraska.	\$250.00	0.2	\$50.00
Ensley, Brian	Sign Bed Bath Power of attorney for North Carolina.	\$250.00	0.2	\$50.00
Ensley, Brian	Sign Bed Bath Power of attorney for Pennsylvania.	\$250.00	0.2	\$50.00
Gittelman, Doran	Review submitted claims against BBB to update summary tracker to assess likelihood of recovering overpayments on account with state Authorities.	\$600.00	4.5	\$2,700.00
Piazza, Jim	Review IRS Information Document Request response prepared by T. Andisano (Bed Bath).	\$670.00	0.3	\$201.00
08/29/2023				
Ensley, Brian	Meeting with F. Rivera, S. Patel (Deloitte) to discuss updates to audit/notice tracker.	\$250.00	1.0	\$250.00
Ensley, Brian	Meeting with F. Rivera, S. Patel (Deloitte) with T. Aoyama, R. Massarweh (California State auditors) to discuss BBBYCF Audit workpapers and review audit findings in detail.	\$250.00	1.0	\$250.00
Gittelman, Doran	Meeting with B. McKibbin (Deloitte) to discuss status of the state income tax refund, audits and assessments.	\$600.00	0.3	\$180.00
08/30/2023				
Piazza, Jim	Call with L. Crossen to discuss status of tax workstreams.	\$670.00	0.1	\$67.00
09/01/2023				
Piazza, Jim	Review emails from L. Huang (Deloitte) regarding status of open items on state matters.	\$670.00	0.6	\$402.00

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June 26, 2023 - September 14, 2023

Date	Description	Rate	Hours	Fees
<i>Tax Advisory Services</i>				
09/05/2023				
Piazza, Jim	Call with T. Andrisano, J. Berry (Bed Bath and Beyond), S. Lee, S. Csan, F. Rivera, S. Patel, D. Gittleman (Deloitte) to discuss weekly status updates regarding state income tax refunds/audits and indirect tax audits.	\$670.00	0.5	\$335.00
Piazza, Jim	Call with J. Piazza, H. Swisher, D. Gittleman (Deloitte) regarding estimated possible Bed Bath and Beyond tax liabilities.	\$670.00	1.0	\$670.00
09/08/2023				
Swisher, Holly	Discussion on bankruptcy standing, property tax valuation, and forecasting for 2023 with L. Crossen (BBB), T. Andrisano (BBB), H. Swisher (Deloitte) and J. Youngmans (Deloitte).	\$670.00	0.5	\$335.00
09/11/2023				
Gittleman, Doran	Review of Kroll claims for purposes of compiling a state assessment tracker.	\$600.00	4.0	\$2,400.00
09/12/2023				
Contreras, Jon	Reviewed the IRS computations to be submitted to the IRS agent as part of Bed Bath and Beyond IRS audit.	\$670.00	0.5	\$335.00
Gittleman, Doran	Call with K. Kamlani, M. Callahan, J. Jang (M3 Partners), T. Andrisano (BBBY), J. Piazza, S. Csan, H. Swisher, F. Rivera (Deloitte) regarding state income tax, property tax and sales tax audit liabilities.	\$600.00	0.5	\$300.00
Gittleman, Doran	Call with S. Lee (Deloitte) regarding updates to state income tax refund pursuits and state income tax audit summary.	\$600.00	1.5	\$900.00
Huang, Lucy	Call with T. Andrisano, L. Crossen (Bed Bath and Beyond), R. Sereti (Deloitte) to discuss the status of the current IRS Audit.	\$670.00	0.3	\$201.00

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Fees Sorted by Category for the Fee Period

June 26, 2023 - September 14, 2023

Date	Description	Rate	Hours	Fees
<i>Tax Advisory Services</i>				
09/12/2023				
Piazza, Jim	Call with K. Kamlani, M. Callahan, J. Jang (M3 Partners), T. Andrisano (BBBY), S. Csan, H. Swisher, D. Gittelman, F. Rivera (Deloitte) regarding state income tax, property tax and sales tax audit liabilities.	\$670.00	0.5	\$335.00
Piazza, Jim	Review 2016 Form 1139 carryback claim in connection with information received from IRS examiner.	\$670.00	0.7	\$469.00
Sereti, Rose	Call with T. Andrisano, L. Crossen (Bed Bath and Beyond), L. Huang (Deloitte) to discuss the status of the current IRS Audit.	\$670.00	0.3	\$201.00
Sereti, Rose	Review Audit Plan for Bed Bath and Beyond's Internal Revenue Service audit.	\$670.00	0.3	\$201.00
Sereti, Rose	Review IRS Publication 5125 related to Bed Bath and Beyond's Internal Revenue Service audit.	\$670.00	0.4	\$268.00
09/13/2023				
Piazza, Jim	Call with L. Crossen, M. Goldberg (Trustee) to discuss open projects.	\$670.00	0.5	\$335.00
09/14/2023				
Gittelman, Doran	Review of outstanding state income tax claims submitted to Kroll, open audits and accompanying state workpapers.	\$600.00	3.0	\$1,800.00
Lee, Sam	Discussion with D. Gittelman (Deloitte) regarding state estimates and status of state refund claims.	\$600.00	0.3	\$180.00
Piazza, Jim	Review emails from T Andrisano regarding IRS exam questions	\$670.00	0.4	\$268.00
Trachtenberg, Jack	Correspondence with J. Trachtenberg (Deloitte) regarding state income tax claims and assessments, outstanding state audits, and strategies for resolution; Correspondences included review of existing claims submitted to Kroll and state tax workpapers.	\$670.00	1.0	\$670.00
Subtotal for Tax Advisory Services:			210.8	\$87,847.00

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Date	Description	Rate	Hours	Fees
<i>Tax Compliance Services</i>				
06/26/2023				
Brennan, Terence	Update state refund tracker with offset research.	\$0.00	0.5	\$0.00
Johnson, Julia	Reviewed tax year federal and state income tax extensions for tax year ended 2-25-23.	\$0.00	0.6	\$0.00
Karimova, Liliya	Review final pricing model.	\$0.00	0.3	\$0.00
Karimova, Liliya	Call with R. Siddhanta (Deloitte) to discuss plan for reviewing M-1s for Bed Bath & Beyond active entities.	\$0.00	0.1	\$0.00
Karimova, Liliya	Call with T. Phung, R. Siddhanta, G. Saxena, M. Priya (Deloitte) to discuss status update on real estate book proformas.	\$0.00	0.6	\$0.00
Khan, Azher	Set up internal Intela database for Bed, Bath and Beyond property tax returns.	\$0.00	0.5	\$0.00
Lee, Sam	Call with T. Andrisano (Bed Bath and Beyond) regarding state income tax overpayments.	\$0.00	0.5	\$0.00
Lee, Sam	Call with L. Crossen, T. Andrisano (Bed Bath and Beyond), B. McKibbin (Deloitte) regarding approach to state income tax overpayments.	\$0.00	0.7	\$0.00
McKibbin, Brendon	Call with L. Crossen, T. Andrisano (Bed Bath and Beyond), S. Lee (Deloitte) regarding approach to state income tax overpayments.	\$0.00	0.6	\$0.00
Moily, Nikita	Ran Property Tax due report for Bed Bath & Beyond for outstanding property tax bills in Texas.	\$0.00	0.3	\$0.00
Phung, Teresa	Call with L. Karimova, R. Siddhanta, G. Saxena, M. Priya (Deloitte) to discuss status update on real estate federal book returns.	\$0.00	0.6	\$0.00
Piazza, Jim	Email T. Andrisano (Bed Bath and Beyond) regarding property tax for Buy Buy Baby.	\$0.00	0.3	\$0.00
Pravin Bhavsar, Shivani	Reprocessed the 2022 Harris County, Texas personal property tax bills to include penalty and interest.	\$0.00	0.8	\$0.00

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June 26, 2023 - September 14, 2023

Date	Description	Rate	Hours	Fees
<i>Tax Compliance Services</i>				
06/26/2023				
Pravin Bhavsar, Shivani	Reprocessed the 2022 Dallas County, Texas personal property tax bills to include penalty and interest.	\$0.00	0.8	\$0.00
Pravin Bhavsar, Shivani	Reprocessed the 2022 Denton County, Texas personal property tax bills to include penalty and interest.	\$0.00	0.9	\$0.00
Priya M, Sai	Call with L. Karimova, T. Phung, R. Siddhanta, G. Saxena (Deloitte) to discuss status update on real estate federal tax return.	\$0.00	0.6	\$0.00
Priya M, Sai	Call with R. Siddhanta (Deloitte) to discuss the federal tax return workplan for real estate entities for FY2022.	\$0.00	0.5	\$0.00
Saxena, Gaurav	Call with L. Karimova, T. Phung, R. Siddhanta, M. Priya (Deloitte) to discuss status update on real estate book returns.	\$0.00	0.6	\$0.00
Saxena, Gaurav	Updated Real estate federal returns for the Bed Bath and Beyond group.	\$0.00	2.2	\$0.00
Siddhanta, Rumika	Call with L. Karimova, T. Phung, G. Saxena, M. Priya (Deloitte) to discuss status update on real estate federal tax returns for the Bed Bath and Beyond group.	\$0.00	0.6	\$0.00
Siddhanta, Rumika	Call with L. Karimova (Deloitte) to discuss plan for reviewing M-1s for Bed Bath & Beyond active entities.	\$0.00	0.1	\$0.00
Siddhanta, Rumika	Call with S. Priya (Deloitte) to discuss the federal tax return workplan for real estate entities for FY2022.	\$0.00	0.5	\$0.00
Youngmans, Jay	Review Beaufort County SC business personal property tax return.	\$0.00	0.2	\$0.00
Youngmans, Jay	Review Charleston County SC business personal property tax return.	\$0.00	0.4	\$0.00
Youngmans, Jay	Check pre-position filing outstanding personal property tax liabilities for Buy Buy Baby stores.	\$0.00	1.0	\$0.00
Youngmans, Jay	Review Aiken County SC business personal property tax return.	\$0.00	0.1	\$0.00

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Fees Sorted by Category for the Fee Period

June 26, 2023 - September 14, 2023

Date	Description	Rate	Hours	Fees
<i>Tax Compliance Services</i>				
06/26/2023				
Younghans, Jay	Review Anderson County SC business personal property tax return.	\$0.00	0.1	\$0.00
Younghans, Jay	Review Horry County SC business personal property tax return.	\$0.00	0.2	\$0.00
06/27/2023				
Besic, Aida	Email 2023 Personal Property South Carolina returns to J. Lykin, J. Berry, T. Andrisano (BBB).	\$0.00	0.1	\$0.00
Guevara, Mariana	Review request from Jefferson County assessor regarding disposals on Buy Buy Baby account 6690 512 22 400.	\$0.00	0.5	\$0.00
Johnson, Julia	Reviewed tax year federal and state income tax extensions for tax year ended 2-25-23.	\$0.00	0.1	\$0.00
Karimova, Liliya	Email R. Siddhanta (Deloitte) regarding Bed Bath and Beyond Intela workplan rollover for the federal tax return for tax year ended 2-25-23 and review of book to tax support received from the Deloitte provision team.	\$0.00	0.3	\$0.00
Moily, Nikita	Discuss depreciation rates for South Carolina Personal Property tax returns A. Besic (Deloitte) for 2022 assets.	\$0.00	0.2	\$0.00
Pravin Bhavsar, Shivani	Process personal property tax bills.	\$0.00	0.5	\$0.00
Saxena, Gaurav	Call with R. Siddhanta (Deloitte) to discuss the open items on the federal tax return related to the real estate entities for the Bed Bath and Beyond group.	\$0.00	0.4	\$0.00
Saxena, Gaurav	Updated Real estate federal returns for the Bed Bath and Beyond group.	\$0.00	3.4	\$0.00
Saxena, Gaurav	Updated Real estate federal returns for the Bed Bath and Beyond group.	\$0.00	4.0	\$0.00
Siddhanta, Rumika	Call with G. Saxena (Deloitte) to discuss the open items related to the BBB real estate entities federal tax return.	\$0.00	0.4	\$0.00

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Date	Description	Rate	Hours	Fees
<i>Tax Compliance Services</i>				
06/27/2023				
Siddhanta, Rumika	Email L. Karimova (Deloitte) regarding BBB Intela federal tax return workplan rollover and review of book to tax support received from the Deloitte tax provision team.	\$0.00	0.5	\$0.00
Siddhanta, Rumika	Review update BBB real estate tax returns.	\$0.00	0.3	\$0.00
Siddhanta, Rumika	Review M3 support for the BBB active entities.	\$0.00	1.0	\$0.00
Younghans, Jay	Review Richland County SC business personal property tax return.	\$0.00	0.1	\$0.00
Younghans, Jay	Review Spartanburg County SC business personal property tax return.	\$0.00	0.2	\$0.00
Younghans, Jay	Review Lexington County SC business personal property tax return.	\$0.00	0.2	\$0.00
Younghans, Jay	Review Greenville County SC business personal property tax return.	\$0.00	0.5	\$0.00
06/28/2023				
Besic, Aida	E-Filed the 2023 SC PP Returns.	\$0.00	2.0	\$0.00
Besic, Aida	Call and email Denton County, TX assessor requesting workpapers.	\$0.00	0.3	\$0.00
Guevara, Mariana	Submit data request to Toni-Anne and Jamal Berry (BBB) for personal property data for the 7/1 lien date.	\$0.00	0.2	\$0.00
Huang, Lucy	Call with S. McMahon (Deloitte), T. Andrisano, L. Crossen (Bed Bath and Beyond), C. Sterrett, T. Davis, Z. Piech (Kirkland) to discuss status of outstanding federal and state refunds and audits.	\$0.00	0.5	\$0.00
Huang, Lucy	Call with S. Fielding (partial) E. Tzavelis, L. Karimova, B. Simpson, J. Genova, C. Chatten, M. Sullivan (Deloitte), J. Lykin, T. Andrisano, J. Perri (BBB) regarding review of Bed Bath & Beyonds financial statements, related tax information requests.	\$0.00	0.6	\$0.00

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Fees Sorted by Category for the Fee Period

June 26, 2023 - September 14, 2023

Date	Description	Rate	Hours	Fees
<i>Tax Compliance Services</i>				
06/28/2023				
Huang, Lucy	Call with S. Lee, B. McKibbin, B. Sullivan (Deloitte), T. Andrisano, L. Crossen (Bed Bath and Beyond), K. Percy, M. Altman, M. Callahan, K. Kamlani, B. Wertz (M3 Partners) to discuss status of outstanding state refunds.	\$0.00	0.7	\$0.00
Lee, Sam	Review Illinois income tax submission for conference and appeals for potential settlement offer.	\$0.00	0.7	\$0.00
Lee, Sam	Call with B. McKibbin, B. Sullivan, L. Huang (Deloitte), T. Andrisano, L. Crossen (Bed Bath and Beyond), K. Percy, M. Altman, M. Callahan, K. Kamlani, B. Wertz (M3 Partners) to discuss status of outstanding state refunds.	\$0.00	0.7	\$0.00
McKibbin, Brendon	Call with S. Lee, B. Sullivan, L. Huang (Deloitte), T. Andrisano, L. Crossen (Bed Bath and Beyond), K. Percy, M. Altman, M. Callahan, K. Kamlani, B. Wertz (M3 Partners) to discuss status of outstanding state refunds.	\$0.00	0.7	\$0.00
McMahon, Sean	Call with L. Huang (Deloitte), T. Andrisano, L. Crossen (Bed Bath and Beyond), C. Sterrett, T. Davis, Z. Piech (Kirkland) to discuss status of outstanding federal and state refunds and audits.	\$0.00	0.5	\$0.00
Moily, Nikita	Email US M. Guevara for updated asset listing as of 7/1 for preparation of NV and DC returns.	\$0.00	0.2	\$0.00
Montemarano, Tom	Email T. Andrisano, L. Cross (BBB) regarding TY22 - intela document checkout issue, transmitted docs via secure email and review clients signature on extensions and transmittal letter.	\$0.00	0.5	\$0.00
Priya M, Sai	Prepare real estate entities book returns for the Harmon entity group.	\$0.00	4.0	\$0.00

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Deloitte Tax LLP

Fees Sorted by Category for the Fee Period

June 26, 2023 - September 14, 2023

Date	Description	Rate	Hours	Fees
<i>Tax Compliance Services</i>				
06/28/2023				
Priya M, Sai	Call with R. Siddhanta (Deloitte) to discuss the Intela workplan template.	\$0.00	0.2	\$0.00
Siddhanta, Rumika	Compared Bed Bath and Beyond pretax book income/(loss) to the company's 10-K annual filing.	\$0.00	0.3	\$0.00
Siddhanta, Rumika	Call with S. Priya (Deloitte) to discuss the Intela workplan template for the federal tax return for tax year ended 2-25-23.	\$0.00	0.2	\$0.00
Siddhanta, Rumika	Identify Bed Bath and Beyond disregarded entities.	\$0.00	0.5	\$0.00
Siddhanta, Rumika	Review updated federal tax returns for the real estate tax group.	\$0.00	3.1	\$0.00
Sullivan, Brian	Call with S. Lee, B. McKibbin, L. Huang (Deloitte), T. Andrisano, L. Crossen (Bed Bath and Beyond), K. Percy, M. Altman, M. Callahan, K. Kamlani, B. Wertz (M3 Partners) to discuss status of outstanding state refunds.	\$0.00	0.7	\$0.00
06/29/2023				
Besic, Aida	Call Greenville, SC tax collector in regards to the outstanding checks.	\$0.00	0.1	\$0.00
Besic, Aida	Call with A. Stepp (Deloitte) to review to void and refund outstanding personal property South Carolina checks.	\$0.00	0.5	\$0.00
Besic, Aida	Call Shelby County, TN assessors office requesting information on filing the 2023 PP Appeal.	\$0.00	0.1	\$0.00
Besic, Aida	E-File the 2023 Shelby County, TN Personal Property Appeal.	\$0.00	1.0	\$0.00
Guevara, Mariana	Reviewed outstanding personal property tax checks in Michigan by reaching out to jurisdictions.	\$0.00	0.5	\$0.00
Huang, Lucy	Call with S. Lee (Deloitte), L. Crossen (Bed Bath and Beyond) to discuss next steps on the outstanding state refunds.	\$0.00	0.5	\$0.00
Karimova, Liliya	Trial balance mapping for calculation of book basis balance sheet.	\$0.00	0.4	\$0.00

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June 26, 2023 - September 14, 2023

Date	Description	Rate	Hours	Fees
<i>Tax Compliance Services</i>				
06/29/2023				
Lee, Sam	Call with L. Huang (Deloitte), L. Crossen (Bed Bath and Beyond) to discuss next steps on the outstanding state refunds.	\$0.00	0.5	\$0.00
Molly, Nikita	Email to Comanche County, OK, Virginia Beach City, VA and Hall County GA for assessment workpaper for variance analysis.	\$0.00	0.7	\$0.00
Montemarano, Tom	Coordinate processing of paper-file state extensions for tax year ended 2-25-23.	\$0.00	1.0	\$0.00
Priya M, Sai	Prepare federal tax return workplan template for current year.	\$0.00	3.0	\$0.00
Priya M, Sai	Call with R. Siddhanta (Deloitte) to discuss open items for Intela workplan and the Harmon Real Estate tax return.	\$0.00	0.5	\$0.00
Siddhanta, Rumika	Call with S. Priya (Deloitte) to discuss open items for Intela workplan and the Harmon Real Estate tax return.	\$0.00	0.5	\$0.00
Siddhanta, Rumika	Map trial balance to prepare book basis balance sheet for restructuring team.	\$0.00	0.7	\$0.00
Siddhanta, Rumika	Review book to tax support for Bed Bath and Beyond group's federal tax return.	\$0.00	2.5	\$0.00
Siddhanta, Rumika	Review updated Bed Bath and Beyond group's real estate Tax Returns.	\$0.00	2.5	\$0.00
Stepp, Amber	Call with A. Besic (Deloitte) to review to void and refund outstanding personal property South Carolina checks.	\$0.00	0.5	\$0.00
06/30/2023				
Besic, Aida	Review additions and disposals for the 2023 Buncombe, NC Personal Property Return for store #3024.	\$0.00	1.0	\$0.00
Besic, Aida	Call Chesterfield, VA assessor in regards to the additional information requested for the 2023 Personal Property Return.	\$0.00	0.1	\$0.00

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June 26, 2023 - September 14, 2023

Date	Description	Rate	Hours	Fees
<i>Tax Compliance Services</i>				
06/30/2023				
Besic, Aida	Call with J. Younghans (Deloitte) to review outstanding North Carolina notices.	\$0.00	0.4	\$0.00
Guevara, Mariana	Set up new intela site for client with prior year returns.	\$0.00	0.2	\$0.00
Guevara, Mariana	Review missing return for Onslow, NC after receiving notice from assessor.	\$0.00	0.3	\$0.00
Johnson, Julia	Reviewed tax year federal and state income tax extensions for tax year ended 2-25-23.	\$0.00	0.1	\$0.00
Montemarano, Tom	Coordinate processing of paper-file state extensions for tax year ended 2-25-23.	\$0.00	1.0	\$0.00
Priya M, Sai	Prepare real estate entities book returns for the Harmon entity group.	\$0.00	5.0	\$0.00
Priya M, Sai	Map trial balance to prepare book basis balance sheet.	\$0.00	1.0	\$0.00
Saxena, Gaurav	Updated Real estate federal returns for the Bed Bath and Beyond group.	\$0.00	3.7	\$0.00
Siddhanta, Rumika	Review Intela workplan template for the tax year ended February 25, 2023 federal tax return and upload workplan template to Intela.	\$0.00	0.4	\$0.00
Siddhanta, Rumika	Review M3 support for the BBB active entities.	\$0.00	1.0	\$0.00
Stepp, Amber	Upload South Carolina Personal Property Tax returns for mailing.	\$0.00	0.5	\$0.00
Younghans, Jay	Call with A. Besic (Deloitte) to review outstanding North Carolina notices.	\$0.00	0.4	\$0.00
07/03/2023				
Khan, Azher	Set up internal database for Bed, Bath and Beyond.	\$0.00	0.5	\$0.00
Moily, Nikita	Migrate personal property tax returns for Bed Bath and Beyond to new internal database.	\$0.00	3.0	\$0.00
Pravin Bhavsar, Shivani	Process property tax assessment notices in the software.	\$0.00	0.2	\$0.00
Saxena, Gaurav	Prepare real estate returns for Bed, Bath and Beyond of Falls Church.	\$0.00	0.9	\$0.00

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Date	Description	Rate	Hours	Fees
<i>Tax Compliance Services</i>				
07/03/2023				
Saxena, Gaurav	Prepare real estate returns for Bed, Bath and Beyond of Annapolis.	\$0.00	1.0	\$0.00
Saxena, Gaurav	Prepare real estate returns for Bed, Bath and Beyond of Manhattan.	\$0.00	1.1	\$0.00
Saxena, Gaurav	Prepare real estate returns for Bed, Bath and Beyond of Lincoln Park.	\$0.00	1.0	\$0.00
07/04/2023				
Moily, Nikita	Compare 2022 asset listing with 2023 asset listing to assess which assets were disposed in the current year.	\$0.00	4.0	\$0.00
Saxena, Gaurav	Prepare real estate returns for Bed, Bath and Beyond of Palm Desert.	\$0.00	1.1	\$0.00
Saxena, Gaurav	Prepare real estate returns for Bed, Bath and Beyond of Overand Park.	\$0.00	0.9	\$0.00
Saxena, Gaurav	Prepare real estate returns for Bed, Bath and Beyond of Gaithersburg.	\$0.00	1.0	\$0.00
Saxena, Gaurav	Prepare real estate returns for Bed, Bath and Beyond of Paradise Valley.	\$0.00	1.0	\$0.00
07/05/2023				
Huang, Lucy	Update outstanding federal and state income tax refund tracker.	\$0.00	0.7	\$0.00
Huang, Lucy	Call with L. Crossen, T. Andrisano (Bed Bath and Beyond), J. Black, C. Sterrett, T. Davis, Z. Piech (Kirkland) to discuss status of latest outstanding federal and state refunds.	\$0.00	0.8	\$0.00
Priya M, Sai	Prepare 2022 trial balance mapping and send to review for R. Siddhanta (Deloitte).	\$0.00	5.0	\$0.00
Saxena, Gaurav	Prepare real estate returns for Bed, Bath and Beyond Rockford.	\$0.00	1.2	\$0.00
Saxena, Gaurav	Prepare real estate returns for Bed, Bath and Beyond Pittsford.	\$0.00	0.9	\$0.00
Saxena, Gaurav	Prepare real estate returns for Bed, Bath and Beyond Virginia Beach.	\$0.00	0.9	\$0.00
Saxena, Gaurav	Prepare real estate returns for Bed, Bath and Beyond Edgewater.	\$0.00	1.0	\$0.00

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June 26, 2023 - September 14, 2023

Date	Description	Rate	Hours	Fees
<i>Tax Compliance Services</i>				
07/06/2023				
Brennan, Terence	Call with S. Healy (Deloitte) to discuss state online account access to confirm status of the outstanding state refunds/assessments.	\$0.00	0.4	\$0.00
Huang, Lucy	Email D. Gittelman (Deloitte) regarding outstanding state refunds.	\$0.00	0.3	\$0.00
Huang, Lucy	Call with E. Tzavelis, S. Fielding, C. Chatten, M. Sullivan, B. McKibbin, L. Karimova, J. Genova (Deloitte) to discuss state tax refunds, overpayments, and assessments.	\$0.00	0.3	\$0.00
Karimova, Liliya	Prepare for Canada limited partnership returns as per open item request from J. Heber-Vendramini (Deloitte) for preparation of Bed Bath and beyond Canada Ltd. by putting together information based on the files provided by the client.	\$0.00	1.6	\$0.00
Karimova, Liliya	Call with B. Simpson (Deloitte) to discuss Bed, Bath and Beyond Canada tax provision and trial balance for fiscal year 2023.	\$0.00	0.3	\$0.00
Karimova, Liliya	Call with E. Tzavelis, S. Fielding, C. Chatten, M. Sullivan, B. McKibbin, L. Huang, J. Genova (Deloitte) to discuss state tax refunds, overpayments, and assessments.	\$0.00	0.3	\$0.00
Karimova, Liliya	Review to update pricing model for WBS charge codes set up based on the conversation with L. Huang (Deloitte).	\$0.00	0.6	\$0.00
Karimova, Liliya	Email T. Andrisano (Bed, Bath and Beyond) with open items on generally accepted accounting principles and tax basis trial balances.	\$0.00	0.5	\$0.00
Karimova, Liliya	Continue to review received information from the T. Andrisano (Bed, Bath and Beyond) and analysis of the trial balances for fiscal year 2023 Canadian tax returns.	\$0.00	1.2	\$0.00

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Date	Description	Rate	Hours	Fees
<i>Tax Compliance Services</i>				
07/06/2023				
Karimova, Liliya	Call with L. Huang (Deloitte) to discuss pricing model and fee allocation related to WBS set up in PRIME for fiscal year 2023.	\$0.00	0.3	\$0.00
Karimova, Liliya	Call with S. Priya (Deloitte) to discuss book basis balance sheet review notes.	\$0.00	0.3	\$0.00
McKibbin, Brendon	Call with E. Tzavelis, S. Fielding, C. Chatten, M. Sullivan, L. Huang, L. Karimova, J. Genova (Deloitte) to discuss state tax refunds, overpayments, and assessments.	\$0.00	0.3	\$0.00
Moily, Nikita	Send personal property value assessment review variance report for Texas to G. Mariana, A. Besic, J. Younghans (Deloitte).	\$0.00	1.0	\$0.00
Moily, Nikita	Send follow up emails to assessors of Virginia Beach City, Virginia, Fort Bend County, Texas and Salt Lake County, Utah for detailed workpapers.	\$0.00	0.2	\$0.00
Moily, Nikita	Update tax due report notes for upcoming personal property bills.	\$0.00	0.3	\$0.00
Priya M, Sai	Call with L. Karimova (Deloitte) to discuss book basis balance sheet review notes.	\$0.00	0.3	\$0.00
Saxena, Gaurav	Prepare real estate returns for Bed, Bath and Beyond of Portland.	\$0.00	0.9	\$0.00
Saxena, Gaurav	Prepare real estate returns for Bed, Bath and Beyond of Debrook.	\$0.00	1.0	\$0.00
Saxena, Gaurav	Prepare real estate returns for Bed, Bath and Beyond of San Antonio.	\$0.00	0.9	\$0.00
Saxena, Gaurav	Prepare real estate returns for Bed, Bath and Beyond of Alamo.	\$0.00	0.9	\$0.00
Siddhanta, Rumika	Create timeline file for the consolidated return and the information required for the Bed, Bath and Beyond Canada federal return for fiscal year 2023.	\$0.00	0.5	\$0.00

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Fees Sorted by Category for the Fee Period

June 26, 2023 - September 14, 2023

Date	Description	Rate	Hours	Fees
<i>Tax Compliance Services</i>				
07/06/2023				
Simpson, Brandon	Call with L. Karimova (Deloitte) to discuss Bed, Bath and Beyond Canada tax provision and trail balance for fiscal year 2023.	\$0.00	0.3	\$0.00
07/07/2023				
Brennan, Terence	Review notices regarding offset provisions for pending refunds and audit assessments.	\$0.00	1.5	\$0.00
Ghosh, Rishit	Process tax appraisal notices of multiple states and jurisdictions.	\$0.00	0.5	\$0.00
Ghosh, Rishit	Retreive Marin County, CA Personal Property Tax Bills.	\$0.00	1.0	\$0.00
Ghosh, Rishit	Retreive Placker County, CA Personal Property Tax Bills.	\$0.00	1.0	\$0.00
Ghosh, Rishit	Contact tax collectors by researching their email addresses online and send them an email requesting tax bills.	\$0.00	0.5	\$0.00
Huang, Lucy	Call with L. Karimova (Deloitte) to discuss the timeline and status update for tax compliance for tax year ended February 25, 2023.	\$0.00	0.3	\$0.00
Karimova, Liliya	Review fiscal year 2023 trial balances reconciliation.	\$0.00	1.7	\$0.00
Karimova, Liliya	Send open questions to the T. Andrisano, J. Berry (Bed, Bath and Beyond) related to the trial balance reconciliation.	\$0.00	0.3	\$0.00
Karimova, Liliya	Call with L. Huang (Deloitte) to discuss the tax compliance timeline and status update for of federal tax proformas for the fiscal year 2023 compliance.	\$0.00	0.3	\$0.00
Karimova, Liliya	Call with J. Berry (Bed, Bath and Beyond) to discuss reconciliation of the tax trial balance with generally accepted accounting principles trial balance for non-real estate entities.	\$0.00	0.5	\$0.00

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Date	Description	Rate	Hours	Fees
<i>Tax Compliance Services</i>				
07/07/2023				
Karimova, Liliya	Call with R. Siddhanta (Deloitte), T. Andrisano, J. Berry (Bed, Bath and Beyond) to discuss the trial balance of the non-real estate entities to be used for the tax return preparation.	\$0.00	0.6	\$0.00
Karimova, Liliya	Send email to K. Sorbera, J. Webb (Deloitte) to request list of information in order to prepare required forms for tax year 2022 tax return.	\$0.00	1.7	\$0.00
Karimova, Liliya	Send email J. Heber-Vendramini, J. Chau, C. Della Rossa (Deloitte) to request list of information in order to prepare required forms for tax year 2022 tax return.	\$0.00	0.2	\$0.00
Karimova, Liliya	Call with L. Huang, J. Piazza (Deloitte) to discuss invoice for billing for fixed fee tax compliance and other tax advisory services the period from 4-23-2023 to 6-30-2023.	\$0.00	0.2	\$0.00
Karimova, Liliya	Put together a timeline for the completing of federal, state and international tax compliance as per request from T. Andrisano (Bed, Bath and Beyond).	\$0.00	0.3	\$0.00
Karimova, Liliya	Send email to S. Ritz, A. Dubois, S. Nicholas (Deloitte) regarding updates to be done to Bed, Bath and Beyond uniform capitalization calculations for tax year 2022.	\$0.00	0.8	\$0.00
Pravin Bhavsar, Shivani	Process tax bills in the software and retrieve tax bills for tax due report.	\$0.00	0.5	\$0.00
Priya M, Sai	Update 2022 book basis balance sheet.	\$0.00	3.1	\$0.00
Priya M, Sai	Continue to update 2022 book basis balance sheet.	\$0.00	2.9	\$0.00
Siddhanta, Rumika	Upload workplan to check the status of each return.	\$0.00	0.3	\$0.00

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Fees Sorted by Category for the Fee Period

June 26, 2023 - September 14, 2023

Date	Description	Rate	Hours	Fees
<i>Tax Compliance Services</i>				
07/07/2023				
Siddhanta, Rumika	Call with L. Karimova (Deloitte), T. Andrisano, J. Berry (Bed, Bath and Beyond) to discuss regarding the trial balance of the non-real estate entities to be used for the tax return preparation.	\$0.00	0.6	\$0.00
Soni, Shivangi	Retrieve personal property assessment notices in Brookfield, Connecticut.	\$0.00	1.0	\$0.00
Soni, Shivangi	Retrieve personal property assessment notices in Manchester, Connecticut.	\$0.00	1.1	\$0.00
Soni, Shivangi	Retrieve personal property assessment notices in Norwalk, Connecticut.	\$0.00	0.9	\$0.00
07/10/2023				
Brennan, Terence	Draft power of attorney for Louisiana.	\$0.00	0.5	\$0.00
Brennan, Terence	Draft power of attorney for Texas.	\$0.00	0.5	\$0.00
Brennan, Terence	Update New York power of attorney.	\$0.00	0.2	\$0.00
Brennan, Terence	Draft power of attorney for Colorado.	\$0.00	0.4	\$0.00
Brennan, Terence	Draft power of attorney for Illinois.	\$0.00	0.4	\$0.00
Fan, Alice	Call with B. McKibbin, S. Lee, D. Gittelman (Deloitte) to discuss Illinois Department of Revenue for year 2018 and 2019 corporate income tax audit adjustments and disposition of proposed assessment.	\$0.00	0.5	\$0.00
Ghosh, Rishit	Retrieve Riverside, CA Personal Property Tax Bills.	\$0.00	2.0	\$0.00
Ghosh, Rishit	Retrieve Sacramento County, CA Personal Property Tax Bills.	\$0.00	2.0	\$0.00
Ghosh, Rishit	Retrieve San Joaquin County, CA Personal Property Tax Bills.	\$0.00	2.0	\$0.00
Ghosh, Rishit	Retrieve Santa Cruz County, CA Personal Property Tax Bills.	\$0.00	2.0	\$0.00
Guevara, Mariana	Review checks received from Chatham County, Georgia to determine the reason for these checks received from tax collector office.	\$0.00	0.3	\$0.00

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Fees Sorted by Category for the Fee Period

June 26, 2023 - September 14, 2023

Date	Description	Rate	Hours	Fees
<i>Tax Compliance Services</i>				
07/10/2023				
Guevara, Mariana	Call with L. Fraizer (Tax collector office, Chatham County, Georgia) regarding checks were received for over payment on the account.	\$0.00	0.2	\$0.00
Karimova, Liliya	Review real estate entities tracker to gather the status on the progress of real estate proformas.	\$0.00	0.3	\$0.00
Karimova, Liliya	Email T. Andrisano, J. Berry (Bed, Bath and Beyond) with open items for Bed, Bath and Beyond Canadian tax returns.	\$0.00	0.6	\$0.00
Karimova, Liliya	Email V. Syrok, G. Patni, A. Kurnath, S. Lee (Deloitte) to follow up on the open items for tax year 2022 multistate and international tax compliance.	\$0.00	0.3	\$0.00
Karimova, Liliya	Prepare inter work referral form for Canadian tax returns.	\$0.00	1.3	\$0.00
Karimova, Liliya	Email L. Meghana (Deloitte) related to the engagement United States India staff.	\$0.00	0.5	\$0.00
Karimova, Liliya	Draft email to J. Hebert-Vendramini (Deloitte) regarding information request for Bed, Bath and Beyond Canada LP fiscal year 2023 partnership Canadian tax return.	\$0.00	0.5	\$0.00
Karimova, Liliya	Review differences in trial balances in United States Dollar and Canadian Dollar for Bed Bath and Beyond Canada and Buy Buy Baby Canada.	\$0.00	0.3	\$0.00
Kurnath, Adam	Review information related to interest, depreciation, and rent by state apportionment for financial year ending 2023 state compliance.	\$0.00	0.5	\$0.00
Lee, Sam	Review state income tax refund tracker, including additional states and efforts requested by L. Crossen (Bed, Bath and Beyond).	\$0.00	0.8	\$0.00

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June 26, 2023 - September 14, 2023

Date	Description	Rate	Hours	Fees
<i>Tax Compliance Services</i>				
07/10/2023				
Lee, Sam	Call with B. McKibbin, A. Fan, D. Gittelman (Deloitte) to discuss Illinois Department of Revenue for year 2018 and 2019 corporate income tax audit adjustments and disposition of proposed assessment.	\$0.00	0.5	\$0.00
McKibbin, Brendon	Call with S. Lee, A. Fan, D. Gittelman (Deloitte) to discuss Illinois Department of Revenue for year 2018 and 2019 corporate income tax audit adjustments and disposition of proposed assessment.	\$0.00	0.5	\$0.00
Moily, Nikita	Assign tax due report pertaining to personal property taxes coming due for all states run for Bed, Bath and Beyond to S. Soni, R. Ghosh (Deloitte) for retrieval and processing.	\$0.00	0.3	\$0.00
Pravin Bhavsar, Shivani	Retrieve personal property tax bills.	\$0.00	0.8	\$0.00
Pravin Bhavsar, Shivani	Send emails for enquiry of tax bills to the treasurer offices of the counties.	\$0.00	0.7	\$0.00
Reddy D, Venkat	Call with R. Ghosh (Deloitte) to discuss property tax notices retrieval.	\$0.00	1.0	\$0.00
Soni, Shivangi	Retrieve personal property tax bills for Arapahoe, Colorado.	\$0.00	1.1	\$0.00
Soni, Shivangi	Retrieve personal property tax bills for Larimer, Colorado.	\$0.00	0.9	\$0.00
Soni, Shivangi	Retrieve personal property tax bills for Denver, Colorado.	\$0.00	1.0	\$0.00
Soni, Shivangi	Send mails to all the counties to check with them the tax bills releases of Bed Bath and Beyond.	\$0.00	2.0	\$0.00
Soni, Shivangi	Process the retrieved tax bills on the One Source Software.	\$0.00	3.0	\$0.00
07/11/2023				
Besic, Aida	Email J. Ferraro (Saugus, Massachusetts tax collector's office) requesting information on the refund check received related to personal property taxes.	\$0.00	0.1	\$0.00

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Fees Sorted by Category for the Fee Period

June 26, 2023 - September 14, 2023

Date	Description	Rate	Hours	Fees
<i>Tax Compliance Services</i>				
07/11/2023				
Besic, Aida	Call with L. Lowrimore (Chatham County Georgia tax collector's office) for information on the refund checks related to personal property taxes that were received.	\$0.00	0.5	\$0.00
Besic, Aida	Call with J. Ferraro (Saugus, Massachusetts tax collector's office) requesting information on the refund check received related to personal property taxes.	\$0.00	0.1	\$0.00
Brennan, Terence	Draft power of attorney for Arizona send to D. Gittelman (Deloitte) for review by Bed, Bath and Beyond.	\$0.00	0.5	\$0.00
Brennan, Terence	Draft power of attorney for California send to D. Gittelman (Deloitte) for review by Bed, Bath and Beyond.	\$0.00	0.2	\$0.00
Brennan, Terence	Draft power of attorney for New Jersey send to D. Gittelman (Deloitte) for review by Bed, Bath and Beyond.	\$0.00	0.5	\$0.00
Brennan, Terence	Draft power of attorney for Virginia send to D. Gittelman (Deloitte) for review by Bed, Bath and Beyond.	\$0.00	0.3	\$0.00
Ghosh, Rishit	Retreive Sonoma County, CA Personal Property Tax Bills.	\$0.00	2.2	\$0.00
Ghosh, Rishit	Retreive Stanislaus County, CA Personal Property Tax Bills.	\$0.00	2.1	\$0.00
Ghosh, Rishit	Retreive Tulare County, CA Personal Property Tax Bills.	\$0.00	1.9	\$0.00
Ghosh, Rishit	Retreive Shasta County, CA Personal Property Tax Bills.	\$0.00	1.8	\$0.00
Huang, Lucy	Call with T. Andrisano, J. Berry, J. Lykin (Bed, Bath and Beyond), S. Lee, L. Karimova (Deloitte) to discuss status update, open items and timeline for fiscal year 2023 pertaining to tax returns (federal and state) for year ended February 25, 2023.	\$0.00	0.5	\$0.00

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Date	Description	Rate	Hours	Fees
<i>Tax Compliance Services</i>				
07/11/2023				
Karimova, Liliya	Prepare for the federal compliance status call with T. Andrisano (Bed, Bath and Beyond) by reviewing status of real estate proformas and open items.	\$0.00	0.2	\$0.00
Karimova, Liliya	Call with T. Andrisano, J. Berry, J. Lykin (Bed, Bath and Beyond), L. Huang, S. Lee (Deloitte) to discuss status update, open items and timeline for fiscal year 2023 pertaining to tax returns (federal and state) for year ended February 25, 2023.	\$0.00	0.5	\$0.00
Karimova, Liliya	Email S. Lee, A. Kurnath, V. Syrok, L. Huang, O. Rodriguez (Deloitte) with update tax compliance timeline inclusive of federal, multistate, international, Puerto Rico compliances.	\$0.00	0.3	\$0.00
Kurnath, Adam	Discussed with T. Andrisano (Bed Bath and Beyond) to timing for the state income tax returns for tax year ended 2/25/23.	\$0.00	0.7	\$0.00
Lee, Sam	Call with S. Healy, D. Gittelman (Deloitte) regarding issues accessing company state online accounts to check on refund status.	\$0.00	0.3	\$0.00
Lee, Sam	Email correspondence with B. McKibbin (Deloitte) regarding delivery of power of attorney to T. Andrisano, J. Berry (Bed, Bath and Beyond) including status updates.	\$0.00	0.3	\$0.00
Lee, Sam	Review of state filing calendar and liability amounts contemplated for tax year 2021.	\$0.00	1.5	\$0.00
Lee, Sam	Call with D. Gittelman (Deloitte) to discuss approach to various states to inquire as to the status of refunds and liabilities and approach regarding response to outstanding Illinois assessment.	\$0.00	0.7	\$0.00

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Fees Sorted by Category for the Fee Period

June 26, 2023 - September 14, 2023

Date	Description	Rate	Hours	Fees
<i>Tax Compliance Services</i>				
07/11/2023				
Lee, Sam	Call with T. Andrisano, J. Berry, J. Lykin (Bed, Bath and Beyond), L. Huang, L. Karimova (Deloitte) to discuss status update, open items and timeline for fiscal year 2023 pertaining to tax returns (federal and state) for year ended February 25, 2023.	\$0.00	0.5	\$0.00
McKibbin, Brendon	Email correspondence with S. Lee (Deloitte) regarding delivery of power of attorney to T. Andrisano, J. Berry (Bed, Bath and Beyond) including status updates.	\$0.00	0.9	\$0.00
Moily, Nikita	Respond to R. Ghosh, S. Soni (Deloitte) queries for retrieval of 2023 notices and tax bills pertaining to personal property for Bed Bath and Beyond, Inc.	\$0.00	2.0	\$0.00
Soni, Shivangi	Process assessor's notices in One Source Software and tax bills retrievals from the websites of each counties of different state and send mails to counties of whose bills could not be retrieved.	\$0.00	8.0	\$0.00
Topp, Robert	Call with D. Gittelman (Deloitte) regarding preparation of Texas Power of Attorney to inquire as to status of the outstanding state refunds/assessments in Texas.	\$0.00	0.4	\$0.00
07/12/2023				
Ghosh, Rishit	Contact Texas jurisdictions to retrieve personal property tax bills.	\$0.00	2.0	\$0.00
Ghosh, Rishit	Retrieve Ventura County, CA Personal Property Tax Bills.	\$0.00	2.0	\$0.00
Ghosh, Rishit	Retrieve Sutter County, CA Personal Property Tax Bills.	\$0.00	2.0	\$0.00
Guevara, Mariana	Review 2023 personal property workpapers for the assessment regarding Catawba County, North Carolina to assess the reason of variance.	\$0.00	0.5	\$0.00

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Fees Sorted by Category for the Fee Period

June 26, 2023 - September 14, 2023

Date	Description	Rate	Hours	Fees
<i>Tax Compliance Services</i>				
07/12/2023				
Huang, Lucy	Call with L. Karimova (Deloitte) to discuss the status update for fiscal year 2023 and planning for fiscal year 2024 compliance pertaining to tax returns (federal and state) for year ended February 25, 2023.	\$0.00	0.5	\$0.00
Karimova, Liliya	Call with S. Priya, G. Saxena, R. Siddhanta, A. Varshini, T. Zhao (Deloitte) to discuss regarding the Bed, Bath and Beyond structure chart, trial balance mapping for the non real estate entities and custom grouping for the disregarded entities.	\$0.00	1.0	\$0.00
Karimova, Liliya	Prepare for the call with team by reviewing prior year return steps for preparation of consolidated federal tax return.	\$0.00	0.3	\$0.00
Karimova, Liliya	Prepare for the call with team by reviewing prior year return custom grouping of entities.	\$0.00	0.2	\$0.00
Karimova, Liliya	Call with L. Huang (Deloitte) to discuss the status update for fiscal year 2023 and planning for fiscal year 2024 compliance pertaining to tax returns (federal and state) for year ended February 25, 2023.	\$0.00	0.5	\$0.00
Karimova, Liliya	Email T. Andrisano (Bed, Bath and Beyond) regarding scheduling on site meetings.	\$0.00	0.5	\$0.00
Karimova, Liliya	Call with R. Siddhanta (Deloitte) to discuss status on M-1 calculations pertaining to permanent and temporary differences between book income and tax income for fiscal year 2023.	\$0.00	0.4	\$0.00
Karimova, Liliya	Call with R. Siddhanta (Deloitte) to go over current year work opportunity tax credit, Indian and Empowerment credits support.	\$0.00	0.2	\$0.00

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Fees Sorted by Category for the Fee Period

June 26, 2023 - September 14, 2023

Date	Description	Rate	Hours	Fees
<i>Tax Compliance Services</i>				
07/12/2023				
Lee, Sam	Discuss with D. Gittelman, B. McKibbin (Deloitte), T. Andrisano, L. Crossen, J. Berry (Bed Bath & Beyond) outstanding state sales tax audits for states such as New Jersey, California, Florida, Texas, assistance with minimizing possible assessments.	\$0.00	0.5	\$0.00
Lee, Sam	Review of Illinois audit workpapers and approach to offer in compromise.	\$0.00	1.5	\$0.00
McKibbin, Brendon	Discuss with S. Lee, D. Gittelman (Deloitte), T. Andrisano, L. Crossen, J. Berry (Bed Bath & Beyond) outstanding state sales tax audits for states such as New Jersey, California, Florida, Texas, assistance with minimizing possible assessments.	\$0.00	0.5	\$0.00
Moily, Nikita	Check 44 personal property notices and tax bills for Bed, Bath and Beyond and Buy Buy Baby which were retrieved by S. Soni, R. Ghosh (Deloitte) pertaining to personal property tax bills and notices in OneSource Property Tax.	\$0.00	3.0	\$0.00
Pravin Bhavsar, Shivani	Process personal property tax bills.	\$0.00	0.5	\$0.00
Priya M, Sai	Call with L. Karimova, G. Saxena, R. Siddhanta, A. Varshini V, T. Zhao (Deloitte) to discuss the Bed, Bath and Beyond structure chart, trial balance mapping for the non real estate entities and custom grouping for the disregarded entities.	\$0.00	1.0	\$0.00
Reddy D, Venkat	Review Washoe County, Nevada personal property tax returns.	\$0.00	0.5	\$0.00
Saxena, Gaurav	Call with L. Karimova, S. Priya, R. Siddhanta, A. Varshini, T. Zhao (Deloitte) to discuss the Bed, Bath and Beyond structure chart, trial balance mapping for the non real estate entities and custom grouping for the disregarded entities.	\$0.00	1.0	\$0.00

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Fees Sorted by Category for the Fee Period

June 26, 2023 - September 14, 2023

Date	Description	Rate	Hours	Fees
<i>Tax Compliance Services</i>				
07/12/2023				
Siddhanta, Rumika	Review Bed, Bath and Beyond M-1 adjustments pertaining to permanent and temporary differences between book income and tax income.	\$0.00	1.5	\$0.00
Siddhanta, Rumika	Call with L. Karimova, S. Priya, G. Saxena, A. Varshini, T. Zhao (Deloitte) to discuss regarding the Bed, Bath and Beyond structure chart, trial balance mapping for the non real estate entities and custom grouping for the disregarded entities.	\$0.00	1.0	\$0.00
Siddhanta, Rumika	Call with L. Karimova (Deloitte) to go over current year work opportunity tax credit, Indian and empowerment credits support.	\$0.00	0.2	\$0.00
Siddhanta, Rumika	Call with L. Karimova (Deloitte) to discuss status on M-1 calculations pertaining to permanent and temporary differences between book income and tax income for fiscal year 2023.	\$0.00	0.4	\$0.00
Soni, Shivangi	Process the retrieved personal property tax bills for Marion County, Indiana in One Source personal property tax Software.	\$0.00	1.0	\$0.00
Soni, Shivangi	Process the retrieved personal property tax bills in Lake County, Indiana One Source personal property tax Software.	\$0.00	1.0	\$0.00
Soni, Shivangi	Retrieve personal property tax bills for Harris County, Texas.	\$0.00	2.3	\$0.00
Soni, Shivangi	Research the Brighton, City Michigan summer property tax bills and emailed the collector requesting the tax bills.	\$0.00	0.5	\$0.00
Soni, Shivangi	Research the Ann Arbor, Michigan summer property tax bills and emailed the collector requesting the tax bills.	\$0.00	0.4	\$0.00
Soni, Shivangi	Research the Novi, City Michigan summer property tax bills and emailed the collector requesting the tax bills.	\$0.00	0.4	\$0.00

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Date	Description	Rate	Hours	Fees
<i>Tax Compliance Services</i>				
07/12/2023				
Soni, Shivangi	Research the Sterling Heights, City Michigan summer property tax bills and emailed the collector requesting the tax bills.	\$0.00	0.4	\$0.00
Varshini V, AMRUTHA	Call with L. Karimova, S. Priya, G. Saxena, R. Siddhanta, T. Zhao (Deloitte) to discuss regarding the Bed, Bath and Beyond structure chart, trial balance mapping for the non real estate entities and custom grouping for the disregarded entities.	\$0.00	1.0	\$0.00
Yamakawa(Zhao), Tong	Review the federal tax return of 2022_Bed, Bath and Beyond of Birmingham, Inc Proforma.	\$0.00	1.5	\$0.00
Yamakawa(Zhao), Tong	Review the federal tax return of 2022_Bed, Bath and Beyond of East Hanover Inc, Proforma.	\$0.00	1.0	\$0.00
Yamakawa(Zhao), Tong	Review the federal tax return of 2022_Bed, Bath and Beyond of Lexington, Inc Proforma.	\$0.00	1.0	\$0.00
Yamakawa(Zhao), Tong	Review the federal tax return of 2022_Bed, Bath and Beyond of Waldorf, Inc Proforma.	\$0.00	1.0	\$0.00
Yamakawa(Zhao), Tong	Review the federal tax return of 2022_Bed, Bath and Beyond of Woodbridge, Inc Proforma.	\$0.00	1.0	\$0.00
Yamakawa(Zhao), Tong	Call with L. Karimova, S. Priya, G. Saxena, R. Siddhanta, A. Varshini (Deloitte) to discuss regarding the Bed, Bath and Beyond structure chart, trial balance mapping for the non real estate entities and custom grouping for the disregarded entities.	\$0.00	1.0	\$0.00
07/13/2023				
Besic, Aida	Process the refund checks related to personal property taxes in OneSource Property Tax Platform software for Chatham, Georgia and Saugus, Massachusetts .	\$0.00	0.5	\$0.00

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Date	Description	Rate	Hours	Fees
<i>Tax Compliance Services</i>				
07/13/2023				
Besic, Aida	Call with L. Lowrimore (Chatham County, Georgia tax collector's office) requesting information on the refund checks related to personal property taxes.	\$0.00	0.5	\$0.00
Ghosh, Rishit	Contact Texas jurisdictions to retrieve personal property tax bills for California.	\$0.00	1.5	\$0.00
Ghosh, Rishit	Retrieve Santa Clara County, CA Personal Property Tax Bills.	\$0.00	1.5	\$0.00
Ghosh, Rishit	Retrieve Alameda County, CA Personal Property Tax Bills.	\$0.00	1.5	\$0.00
Ghosh, Rishit	Retrieve San Mateo County, CA Personal Property Tax Bills.	\$0.00	1.0	\$0.00
Huang, Lucy	Review real estate entity federal tax proformas for fiscal year ending February 25, 2023.	\$0.00	1.6	\$0.00
Karimova, Liliya	Call with M. Rothchild, L. Huang (Deloitte) to discuss questions related to the billing from May through June 30, 2023 (ordinary course of business, consulting rate, interfirm work referral).	\$0.00	0.5	\$0.00
Karimova, Liliya	Review of real estate book proformas for tax year 2022.	\$0.00	1.0	\$0.00
Karimova, Liliya	Communicate with S. Priya (Deloitte) via emails for chart of accounts mapping.	\$0.00	0.5	\$0.00
Karimova, Liliya	Call with S. Priya (Deloitte) to go over the custom groups and the mapping of new accounts in corptax.	\$0.00	0.5	\$0.00
Karimova, Liliya	Call with S. Priya (Deloitte) to go over the custom groups and the mapping of new accounts in corptax.	\$0.00	1.0	\$0.00
Karimova, Liliya	Email L. Huang (Deloitte) with real estate entities that are ready for review.	\$0.00	0.3	\$0.00
Lee, Sam	Review update to state income tax refund tracker including updates for new correspondence and outreach to states.	\$0.00	0.7	\$0.00

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Fees Sorted by Category for the Fee Period

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Date	Description	Rate	Hours	Fees
<i>Tax Compliance Services</i>				
07/13/2023				
Lee, Sam	Call with D. Gittelman (Deloitte), T. Andrisano, J. Berry (Bed, Bath and Beyond) regarding submission of Illinois board summary response in reply to Illinois audit and assessment.	\$0.00	0.3	\$0.00
Moily, Nikita	Review data for new asset listing for Bed, Bath and Beyond to compare to 2022 asset listing for preparation of personal property returns.	\$0.00	0.7	\$0.00
Moily, Nikita	Review data for new asset listing for District of Columbia to compare to 2022 asset listing for preparation of personal property returns.	\$0.00	0.6	\$0.00
Moily, Nikita	Send assessment variance report to G. Mariana, A. Besic, J. Younghans (Deloitte) pertaining to the variances versus the values accepted by the Assessor.	\$0.00	1.1	\$0.00
Priya M, Sai	Call with L. Karimova (Deloitte) to go over the custom groups and the mapping of new accounts in corptax.	\$0.00	1.0	\$0.00
Priya M, Sai	Call with L. Karimova (Deloitte) to go over the custom groups and the mapping of new accounts in corptax.	\$0.00	0.5	\$0.00
Siddhanta, Rumika	Email V. Amrutha (Deloitte) regarding custom grouping of the Harmon disregarded entities.	\$0.00	0.5	\$0.00
Siddhanta, Rumika	Upload the real estate tax return to the Intela client site.	\$0.00	0.2	\$0.00
Siddhanta, Rumika	Email V. Amrutha (Deloitte) regarding custom grouping of the Bed, Bath and Beyond disregarded entities.	\$0.00	0.4	\$0.00
Siddhanta, Rumika	Email S. Priya (Deloitte) regarding trial balance mapping of Bed Bath and Beyond in Corptax.	\$0.00	0.4	\$0.00
Siddhanta, Rumika	Call with L. Karimova (Deloitte) to resolve upload of tasks issue related to bed Bath and Beyond entities in Intela and discuss status update.	\$0.00	1.0	\$0.00

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Fees Sorted by Category for the Fee Period

June 26, 2023 - September 14, 2023

Date	Description	Rate	Hours	Fees
<i>Tax Compliance Services</i>				
07/13/2023				
Siddhanta, Rumika	Review of the Bed, Bath and Beyond M-1 adjustments pertaining to permanent and temporary differences between book income and tax income.	\$0.00	1.0	\$0.00
Siddhanta, Rumika	Resolved Bed, Bath and Beyond workplan issue in the Deloitte Intelta site.	\$0.00	0.5	\$0.00
Siddhanta, Rumika	Upload the trial balance file of the disregarded entities to Corptax.	\$0.00	0.7	\$0.00
Siddhanta, Rumika	Email V. Amrutha (Deloitte) regarding the preparation of the tax returns for the disregarded entities.	\$0.00	0.5	\$0.00
Soni, Shivangi	Retrieve assessor notices and tax bills from website to process in One Source software.	\$0.00	7.0	\$0.00
Yamakawa(Zhao), Tong	Review the federal tax return of 2022_Bed, Bath and Beyond of Knoxville, Inc Proforma.	\$0.00	1.0	\$0.00
Yamakawa(Zhao), Tong	Review the federal tax return of 2022_Bed, Bath and Beyond Norman, Inc Proforma.	\$0.00	1.0	\$0.00
Yamakawa(Zhao), Tong	Review the federal tax return of 2022_Bed, Bath and Beyond of Baton Rouge, Inc Proforma.	\$0.00	1.0	\$0.00
Yamakawa(Zhao), Tong	Review the federal tax return of 2022_Bed, Bath and Beyond of Frederick, Inc Proforma.	\$0.00	1.0	\$0.00
Yamakawa(Zhao), Tong	Review the federal tax return of 2022_Bed, Bath and Beyond of Davenport, Inc Proforma.	\$0.00	1.0	\$0.00
Yamakawa(Zhao), Tong	Review the federal tax return of 2022_Bed, Bath and Beyond of Towson, Inc Proforma.	\$0.00	1.0	\$0.00
07/14/2023				
Besic, Aida	Review the Denton County, Texas freeport exemption calculation for tax year 2023.	\$0.00	0.5	\$0.00
Brennan, Terence	Call Texas state comptroller to submit power of attorney for Bed, Bath and Beyond.	\$0.00	1.3	\$0.00

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Date	Description	Rate	Hours	Fees
<i>Tax Compliance Services</i>				
07/14/2023				
Ghosh, Rishit	Retreive Sonoma County , CA Personal Property Tax Bills.	\$0.00	1.0	\$0.00
Ghosh, Rishit	Contact Texas jurisdictions to retrieve personal property tax bills.	\$0.00	1.0	\$0.00
Ghosh, Rishit	Retreive Contra Costa County, CA Personal Property Tax Bills.	\$0.00	1.5	\$0.00
Ghosh, Rishit	Retreive Glenn County, CA Personal Property Tax Bills.	\$0.00	1.5	\$0.00
Guevara, Mariana	Review Brighton City, Michigan 2023 personal property tax Return.	\$0.00	0.2	\$0.00
Guevara, Mariana	Call with M. Lewis (Tax collector office, Brighton City, Michigan) regarding the variance in the assessment notice received from Brighton City, Michigan.	\$0.00	0.3	\$0.00
Karimova, Liliya	Update a timeline for completion of federal, state and international tax compliance per request from T. Andrisano (Bed, Bath and Beyond).	\$0.00	0.2	\$0.00
Kurnath, Adam	Review state apportionment workpaper received from J. Berry (Bed, Bath and Beyond).	\$0.00	1.5	\$0.00
Lee, Sam	Email A. Kurnath (Deloitte) regarding state tax filing calendar and prioritization.	\$0.00	0.5	\$0.00
Lee, Sam	Call with D. Gittelman, B. McKibbin (Deloitte) to discuss status of Illinois offer in disposition, state refunds and liabilities, and to coordinate on strategy regarding state correspondences concerning reconciliation statements and refunds.	\$0.00	0.5	\$0.00
Lee, Sam	Call with D. Gittelman (Deloitte) regarding status of inquiries to state authorities concerning refund and liability amounts and coordination regarding execution of power of attorneys to authorize Deloitte's outreach to various states to inquire.	\$0.00	0.5	\$0.00

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Fees Sorted by Category for the Fee Period

June 26, 2023 - September 14, 2023

Date	Description	Rate	Hours	Fees
<i>Tax Compliance Services</i>				
07/14/2023				
McKibbin, Brendon	Call with D. Gittelman, S. Lee (Deloitte) to discuss status of Illinois offer in disposition, state refunds and liabilities, and to coordinate on strategy regarding state correspondences concerning reconciliation statements and refunds.	\$0.00	0.5	\$0.00
Molly, Nikita	Forward Bed, Bath and Beyond tax bills by email to S. Bhavsar (Deloitte) for processing pertaining to Simsbury, Connecticut.	\$0.00	0.2	\$0.00
Montemarano, Tom	Log notice for Knoxville on Bed, Bath and Beyond notice tracker regarding non-payment for Bed, Bath and Beyond Knoxville real-estate entity state return.	\$0.00	0.5	\$0.00
Montemarano, Tom	Conference with the Tennessee Department of Revenue regarding late return notice; discussion regarding impact of bankruptcy on payments.	\$0.00	0.5	\$0.00
Saxena, Gaurav	Update and uploaded real estate entity (Knoxville) of Bed Bath and Beyond in Intela.	\$0.00	0.5	\$0.00
Saxena, Gaurav	Update and uploaded real estate entity (Frederick) of Bed Bath and Beyond in Intela.	\$0.00	0.4	\$0.00
Saxena, Gaurav	Update and uploaded real estate entity (Towson) of Bed Bath and Beyond in Intela.	\$0.00	0.7	\$0.00
Saxena, Gaurav	Update and uploaded real estate entity (Norman) of Bed Bath and Beyond in Intela.	\$0.00	0.6	\$0.00
Saxena, Gaurav	Update and uploaded real estate entity (Davenport) of Bed Bath and Beyond in Intela.	\$0.00	0.5	\$0.00
Saxena, Gaurav	Update and uploaded real estate entity (Providence) of Bed Bath and Beyond in Intela.	\$0.00	0.8	\$0.00
Saxena, Gaurav	Update and uploaded real estate entity (Raton Rouge) of Bed Bath and Beyond in Intela.	\$0.00	0.5	\$0.00

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Fees Sorted by Category for the Fee Period

June 26, 2023 - September 14, 2023

Date	Description	Rate	Hours	Fees
<i>Tax Compliance Services</i>				
07/14/2023				
Siddhanta, Rumika	Upload the real estate tax return to the Intela client site.	\$0.00	0.5	\$0.00
Siddhanta, Rumika	Update the issue with opening balance sheet differences of the disregarded entities.	\$0.00	1.0	\$0.00
Siddhanta, Rumika	Review of the Bed, Bath and Beyond M-1 adjustments pertaining to permanent and temporary differences between book income and tax income.	\$0.00	3.0	\$0.00
Siddhanta, Rumika	Review the real estate tax return.	\$0.00	1.0	\$0.00
Soni, Shivangi	Process tax bills in One Source property tax software and send for verification.	\$0.00	5.0	\$0.00
Yamakawa(Zhao), Tong	Review federal tax return for 2022_Bed, Bath and Beyond of Mandeville Inc, Proforma.	\$0.00	0.8	\$0.00
Yamakawa(Zhao), Tong	Review federal tax return for 2022_Bed, Bath and Beyond of Opry, Inc Proforma.	\$0.00	0.5	\$0.00
Yamakawa(Zhao), Tong	Review federal tax return of 2022_Bed, Bath and Beyond of Bridgewater Inc, Proforma.	\$0.00	1.0	\$0.00
Yamakawa(Zhao), Tong	Review federal tax return for 2022_Bed, Bath and Beyond of Concord Inc, Proforma.	\$0.00	0.5	\$0.00
Yamakawa(Zhao), Tong	Review federal tax return for 2022_Bed, Bath and Beyond of Louisville, Inc Proforma.	\$0.00	0.7	\$0.00
Younghans, Jay	Review of fixed asset data for District of Columbia personal property tax filing.	\$0.00	0.2	\$0.00
07/16/2023				
Brennan, Terence	Send power of attorney for signatures for New Jersey, Virginia and Arizona to jurisdictional tax leads N. Lobins, J. Carr, S. Schiefelbein (Deloitte) respectively.	\$0.00	0.5	\$0.00

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June 26, 2023 - September 14, 2023

Date	Description	Rate	Hours	Fees
<i>Tax Compliance Services</i>				
07/17/2023				
Besic, Aida	Meeting with R. Zamponi (Deloitte) to discuss the Denton County, Texas inventory exemption filing.	\$0.00	0.3	\$0.00
Besic, Aida	Call the Greenville County, South Carolina Tax Collector's office and leave a voicemail regarding the outstanding checks related to personal property taxes.	\$0.00	0.1	\$0.00
Brennan, Terence	Send along power of attorney's for New Jersey and Mississippi to S. Lee (Deloitte) for signature.	\$0.00	0.2	\$0.00
Brennan, Terence	Finish drafting Iowa power of attorney and send to T. Andrisano (Bed, Bath and Beyond).	\$0.00	0.2	\$0.00
Brennan, Terence	Call Louisiana regarding submission procedure for power of attorney and send in document.	\$0.00	0.7	\$0.00
Ghosh, Rishit	Retrieve Kern County, CA Personal Property Tax Bills.	\$0.00	1.0	\$0.00
Karimova, Liliya	Email T. Andrisano (Bed, Bath and Beyond), L. Huang (Deloitte) regarding on-site meeting to work through the open items on current year M-1 tax adjustments.	\$0.00	0.3	\$0.00
Moily, Nikita	Process notice of value in OneSource Property Tax for Pulaski County, Arkansas.	\$0.00	0.3	\$0.00
Pravin Bhavsar, Shivani	Process 3 personal property tax bills and make calls to the counties treasurer offices to confirm assessed values and due dates of the personal property tax bills.	\$0.00	0.3	\$0.00
Seda, Kevin	Draft email to G. Cintron (Deloitte) regarding presentation of balance sheet, adjustment to real estate and fixed asset detail adjustment and presentation.	\$0.00	1.5	\$0.00
Siddhanta, Rumika	Review Bed, Bath and Beyond M-1 adjustments pertaining to permanent and temporary differences between book income and tax income.	\$0.00	3.5	\$0.00

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Fees Sorted by Category for the Fee Period

June 26, 2023 - September 14, 2023

Date	Description	Rate	Hours	Fees
<i>Tax Compliance Services</i>				
07/17/2023				
Simpson, Brandon	Review fiscal year 2019 provision workpapers to identify entries between deferred tax assets/liabilities for purposes of the tax basis balance sheet.	\$0.00	1.0	\$0.00
Soni, Shivangi	Process personal property tax bills for Los Angeles County, California in Property tax software.	\$0.00	1.0	\$0.00
Soni, Shivangi	Process personal property tax bills for Orange County, California in Property tax software.	\$0.00	0.9	\$0.00
Soni, Shivangi	Process personal property tax bills for San Francisco, California in Property tax software.	\$0.00	1.1	\$0.00
Soni, Shivangi	Process personal property tax bills for San Diego, California in Property tax software.	\$0.00	1.0	\$0.00
Xakellis, Chris	Call with T. Andrisano (Bed, Bath and Beyond) relating to Bed, Bath and Beyond Inc and Texas claiming a 2023 estimated final amount due to the absence of a filed 2023 return.	\$0.00	0.2	\$0.00
Yamakawa(Zhao), Tong	Review federal tax return of 2022_Harmon of Hanover, Inc_Proforma.	\$0.00	1.0	\$0.00
Yamakawa(Zhao), Tong	Review federal tax return of 2022_Harmon of Wayne, Inc_Proforma of federal tax.	\$0.00	0.5	\$0.00
Yamakawa(Zhao), Tong	Review federal the tax return for 2021_Bed, Bath and Beyond of Arundel, Inc_Proforma.	\$0.00	0.5	\$0.00
Yamakawa(Zhao), Tong	Review the federal tax return of Bed N Bath Stores, Inc.of federal tax.	\$0.00	1.0	\$0.00
Yamakawa(Zhao), Tong	Review the federal tax return of 2022_Bed, Bath and Beyond of Gallery Place LLC, Proforma.	\$0.00	0.5	\$0.00
Yamakawa(Zhao), Tong	Review the federal tax return of 2022_Bed, Bath and Beyond of St Louis, Proforma of federal tax.	\$0.00	0.5	\$0.00
Yamakawa(Zhao), Tong	Review federal tax return of 2022_Harmon of Brentwood, Inc_Proforma.	\$0.00	0.5	\$0.00

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Fees Sorted by Category for the Fee Period

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Date	Description	Rate	Hours	Fees
<i>Tax Compliance Services</i>				
07/17/2023				
Younghans, Jay	Email M. Guervara, A. Besic, V. Reddy, N. Moily, S. Pravin (Deloitte) regarding personal property tax data for the 7/1/2023 lien date.	\$0.00	0.5	\$0.00
Zamponi, Rex	Meeting with J. Younghans (Deloitte) to discuss the Denton County, Texas inventory exemption filing.	\$0.00	1.0	\$0.00
07/18/2023				
Besic, Aida	Review the Denton County, Texas 2023 workpapers for the personal property assessment notice received from the county.	\$0.00	1.0	\$0.00
Besic, Aida	Email T. Andrisano (Bed, Bath and Beyond) regarding the Greenville County, South Carolina outstanding checks related to personal property taxes.	\$0.00	0.1	\$0.00
Besic, Aida	Review property tax bills and notices received and update the excel spreadsheet/property tax tracker.	\$0.00	1.0	\$0.00
Brennan, Terence	Email D. Gittelman, T. Montemarano, G. Segni, O. Waszczak (Deloitte) regarding calling states and understanding Bed, Bath and Beyond's position pertaining to state refund potential.	\$0.00	0.5	\$0.00
Brennan, Terence	Call with L. Huang (Deloitte) regarding status of tracker updates.	\$0.00	0.1	\$0.00
Brennan, Terence	Email J. Carr, S. Schiefelbein (Deloitte) jurisdictional tax lead's for Virginia and Arizona for their signatures.	\$0.00	0.4	\$0.00
Brennan, Terence	Call Mississippi regarding account and update client status tracker accordingly.	\$0.00	0.7	\$0.00
Karimova, Liliya	Call with L. Huang (Deloitte) to review and update final invoice for services 5-1-2023 to 6-30-2023 for billing for fixed fee tax compliance and other tax advisory services.	\$0.00	0.6	\$0.00

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June 26, 2023 - September 14, 2023

Date	Description	Rate	Hours	Fees
<i>Tax Compliance Services</i>				
07/18/2023				
Kurnath, Adam	Correspondence with T. Andrisano (Bed, Bath and Beyond) to discuss Texas notice concerning assessed liability.	\$0.00	0.3	\$0.00
Lee, Sam	Email D. Gittelman (Deloitte) regarding updates and status of state income tax refunds workstream.	\$0.00	0.5	\$0.00
Lee, Sam	Email E. Chen (Deloitte) regarding state income tax refund workstream and next steps.	\$0.00	0.5	\$0.00
Montemarano, Tom	Conference with Texas Department of Revenue regarding corporate income tax refund status and account balance.	\$0.00	0.5	\$0.00
Montemarano, Tom	Conference with New Jersey Department of Revenue, regarding corporate income tax refund status and account balance.	\$0.00	0.2	\$0.00
Montemarano, Tom	Conference with Colorado Department of Revenue, regarding corporate income tax refund status and account balance.	\$0.00	0.5	\$0.00
Montemarano, Tom	Populate state corporate income tax refund and assessment tracker maintained for Bed, Bath and Beyond refund assessment tracker on Microsoft teams, with relevant overpayment information for New Jersey, Colorado and Texas.	\$0.00	0.3	\$0.00
Segni, Girma	Email T. Brennan, D. Gittelman (Deloitte) on account update to California and Iowa state income tax.	\$0.00	0.5	\$0.00
Siddhanta, Rumika	Review of the Bed, Bath and Beyond M-1 adjustments pertaining to permanent and temporary differences between book income and tax income.	\$0.00	3.0	\$0.00
Varshini V, AMRUTHA	Update federal tax return for Bed Bath and Beyond group.	\$0.00	3.0	\$0.00
Waszczak, Olivia	Call to LA regarding refund status	\$0.00	0.8	\$0.00
Waszczak, Olivia	Call to VA regarding refund status	\$0.00	0.5	\$0.00

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Date	Description	Rate	Hours	Fees
<i>Tax Compliance Services</i>				
07/18/2023				
Xakellis, Chris	Call with T. Andrisano (Bed, Bath and Beyond) relating to Bed, Bath and Beyond Inc and Texas claiming a 2023 estimated final amount due to the absence of a filed 2023 return.	\$0.00	0.7	\$0.00
07/19/2023				
Besic, Aida	Pull a property tax due report through 07/31/2023 to see whether outstanding property tax bills need to be retrieved.	\$0.00	1.0	\$0.00
Besic, Aida	Discussion with H. Swisher (Deloitte), L. Crossen (Bed, Bath and Beyond) related to the current action items and data needed for property tax liabilities as well as tax liabilities, penalty and interest.	\$0.00	0.5	\$0.00
Besic, Aida	Prepare Greenville County, South Carolina checks, requesting that the certificate of mailing be sent out with the checks.	\$0.00	0.8	\$0.00
Besic, Aida	Email Anybill third party vendor customer service requesting that the certificate of mailing be sent out with the checks.	\$0.00	0.2	\$0.00
Brennan, Terence	Update Virginia power of attorney to reflect new jurisdictional tax lead, J. Alban-Paschall (Deloitte).	\$0.00	0.3	\$0.00
Chen, Runzhi (Erica)	Call New Jersey to request refund status.	\$0.00	1.0	\$0.00
Huang, Lucy	Call with L. Crossen, T. Andrisano, J. Berry (Bed, Bath and Beyond), L. Karimova (Deloitte) to discuss final returns filing requirements for fiscal year 2024 for sales and use and property taxes.	\$0.00	0.6	\$0.00
Huang, Lucy	Call with L. Karimova, A. Kurnath, R. Siddhanta (Deloitte), T. Andrisano, J. Berry (Bed, Bath and Beyond) to discuss the Bed, Bath and Beyond open items pertaining to Tax returns (federal and state) for year ended February 25, 2023.	\$0.00	0.5	\$0.00

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Fees Sorted by Category for the Fee Period

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Date	Description	Rate	Hours	Fees
<i>Tax Compliance Services</i>				
07/19/2023				
Johnson, Julia	Discussion with A. Saif, C. Xakellis (Deloitte) to prepare state returns for Bed, Bath and Beyond, discuss availability of staff, timelines regarding completion, and expectations for state return preparation.	\$0.00	0.6	\$0.00
Karimova, Liliya	Review real estate entities tracker to gather the status on the progress of real estate proformas.	\$0.00	0.1	\$0.00
Karimova, Liliya	Call with L. Huang, A. Kurnath, R. Siddhanta (Deloitte), T. Andrisano, J. Berry (Bed, Bath and Beyond) to discuss the Bed, Bath and Beyond open items pertaining to Tax returns (federal and state) for year ended February 25, 2023.	\$0.00	0.5	\$0.00
Karimova, Liliya	Email T. Yamakawa, R. Siddhanta (Deloitte) additional assignments/next step of compliance - reconciliation of general business tax credit, net operation loss carry forward, preparation of form 851 (listing subsidiaries under federal consolidated group).	\$0.00	0.2	\$0.00
Karimova, Liliya	Respond to T. Andrisano's (Bed, Bath and Beyond) inquiry for New York state audit for Oak Insurance.	\$0.00	0.3	\$0.00
Karimova, Liliya	Call with L. Crossen, T. Andrisano, J. Berry (Bed, Bath and Beyond), L. Huang (Deloitte) to discuss final returns filing requirements for fiscal year 2024 sales and use and property taxes.	\$0.00	0.6	\$0.00
Karimova, Liliya	Pull trial balance for fiscal year 2023 for Canadian entities per request from J. Hebert-Vendramini, J. Chau (Deloitte).	\$0.00	0.2	\$0.00
Karimova, Liliya	Review of real estate tax proformas for fiscal year 2023.	\$0.00	0.3	\$0.00

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Date	Description	Rate	Hours	Fees
<i>Tax Compliance Services</i>				
07/19/2023				
Kurnath, Adam	Call with L. Huang, L. Karimova, R. Siddhanta (Deloitte), T. Andrisano, J. Berry (Bed, Bath and Beyond) to discuss the Bed, Bath and Beyond open items pertaining to Tax returns (federal and state) for year ended February 25, 2023.	\$0.00	0.5	\$0.00
Lee, Sam	Call with L. Crossen, T. Andrisano, J. Berry (Bed, Bath and Beyond) regarding state income tax refund status/updates.	\$0.00	0.5	\$0.00
McMahon, Sean	Call with L. Huang (Deloitte), T. Andrisano, L. Crossen (Bed Bath and Beyond), Z. Piech (Kirkland and Ellis) to discuss latest update on state refunds and IRS audit.	\$0.00	0.5	\$0.00
Moily, Nikita	Import assets into OneSource Property Tax for Nevada (return preparation software) which were not imported in previous year.	\$0.00	2.0	\$0.00
Moily, Nikita	Review data for new asset listing for Bed, Bath and Beyond for Nevada.	\$0.00	0.9	\$0.00
Moily, Nikita	Compare data for new asset listing for Bed, Bath and Beyond for Nevada to 2022 asset listing for preparation of personal property returns.	\$0.00	1.1	\$0.00
Montemarano, Tom	Email A. Kurnath, T. Brennon, E. Chen (Deloitte) on completion goal and overall strategy for compliance with Bed, Bath and Beyond state returns.	\$0.00	0.5	\$0.00
Montemarano, Tom	Email S. Lee (Deloitte) on strategy to discuss expectations of when tax year 2022 state tax returns for Bed, Bath and Beyond need to be completed.	\$0.00	0.2	\$0.00
Saif, Ali	Email state modifications import template for tax software to use on the preparation of state returns to A. Kurnath, C. Xakellis, J. Johnson, T. Montemarano (Deloitte).	\$0.00	0.2	\$0.00

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June 26, 2023 - September 14, 2023

Date	Description	Rate	Hours	Fees
<i>Tax Compliance Services</i>				
07/19/2023				
Saif, Ali	Discussion with J. Johnson, C. Xakellis (Deloitte) to prepare state returns for Bed, Bath and Beyond, discuss availability of staff, timelines regarding completion, and expectations for state return preparation.	\$0.00	0.3	\$0.00
Seda, Kevin	Email O. Rodriguez (Deloitte) regarding information related to amounts to be presented for volume of business declaration tax.	\$0.00	0.5	\$0.00
Seda, Kevin	Meeting with G. Cintron (Deloitte) to discuss balance sheet and schedule C from the personal property tax return.	\$0.00	0.2	\$0.00
Seda, Kevin	Discussion with G. Cintron (Deloitte) regarding tax in the penalties section of the portal.	\$0.00	2.3	\$0.00
Seda, Kevin	Update the tax including penalties, interest and surcharges after receiving additional updated excel tax liability calculation working papers.	\$0.00	0.5	\$0.00
Segni, Girma	Call with agent in California Franchise Board regarding account transcripts for income and sales tax account.	\$0.00	1.0	\$0.00
Segni, Girma	Call with agent in Iowa Franchise Board regarding power of attorney processing, and account transcript request.	\$0.00	0.5	\$0.00
Siddhanta, Rumika	Call with L. Huang, L. Karimova, A. Kurnath (Deloitte), T. Andrisano, J. Berry (Bed, Bath and Beyond) to discuss the Bed, Bath and Beyond open items pertaining to Tax returns (federal and state) for year ended February 25, 2023.	\$0.00	0.5	\$0.00
Swisher, Holly	Review 2023 property tax budget for tax bills.	\$0.00	0.5	\$0.00

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June 26, 2023 - September 14, 2023

Date	Description	Rate	Hours	Fees
<i>Tax Compliance Services</i>				
07/19/2023				
Swisher, Holly	Discussion with A. Besic (Deloitte), L. Crossen (Bed, Bath and Beyond) related to the current action items and data needed for property tax liabilities as well as tax liabilities, penalty and interest.	\$0.00	0.5	\$0.00
Varshini V, AMRUTHA	Update tax year of 28 Entities of Harmon Entities.	\$0.00	6.0	\$0.00
Waszczak, Olivia	Updating tracker following the calls to LA and VA	\$0.00	0.1	\$0.00
Xakellis, Chris	Call with T. Andrisano (Bed, Bath and Beyond) relating to Bed bath and Beyond Inc and Texas claiming a 2023 estimated final amount due to the absence of a filed 2023 return.	\$0.00	0.5	\$0.00
Xakellis, Chris	Discussion with A. Saif, J. Johnson (Deloitte) to prepare state returns for Bed, Bath and Beyond, discuss availability of staff, timelines regarding completion, and expectations for state return preparation.	\$0.00	0.5	\$0.00
07/20/2023				
Besic, Aida	Call with J. Younghans (Deloitte) to discuss outstanding tax bills.	\$0.00	0.5	\$0.00
Besic, Aida	Set up e-file account in Clark County, Washington and request third party access in order to file a personal property return in Clark County, Washington.	\$0.00	0.5	\$0.00
Besic, Aida	Meeting with J. Younghans, M. Guevara (Deloitte), and T Andrisano, J. Berry (Bed, Bath and Beyond) to review status of the property tax notice tracker for property tax bills and assessment notices.	\$0.00	0.5	\$0.00
Brennan, Terence	Review and revise New Jersey power of attorney.	\$0.00	0.5	\$0.00
Brennan, Terence	Draft Massachusetts power of attorney.	\$0.00	0.2	\$0.00

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Date	Description	Rate	Hours	Fees
<i>Tax Compliance Services</i>				
07/20/2023				
Brennan, Terence	Call with R. Chen, S. Lee, T. Montemarano, G. Segni, O. Waszczak (Deloitte) to discuss status of efforts and next steps on the outstanding state refunds.	\$0.00	0.5	\$0.00
Chen, Runzhi (Erica)	Call with T. Brennan, S. Lee, T. Montemarano, G. Segni, O. Waszczak (Deloitte) to discuss status of efforts and next steps on the outstanding state refunds.	\$0.00	0.5	\$0.00
Guevara, Mariana	Review missing return notice received from Maryland state.	\$0.00	0.5	\$0.00
Guevara, Mariana	Call with J. Youngmans, A. Besic (Deloitte) and T. Andrisano, J. Berry (Bed, Bath and Beyond) to review status of the property tax notice tracker for property tax bills and assessment notices.	\$0.00	0.5	\$0.00
Huang, Lucy	Call with L. Crossen, T. Andrisano (Bed, Bath and Beyond) and S. Lee (Deloitte) regarding tax updates related to income tax refunds and next meeting with stakeholders including creditors committee.	\$0.00	0.5	\$0.00
Huang, Lucy	Review Bed, Bath and Beyond real estate federal proformas fiscal year ending February 25, 2023.	\$0.00	1.0	\$0.00
Karimova, Liliya	Meeting with O. Rodriguez, G. Cintron (Deloitte) and J. Berry, Y. Fuentes, C. Donvito (Bed, Bath and Beyond) for discussion of open items for income tax return, accruals and tax depreciation adjustments.	\$0.00	0.5	\$0.00
Karimova, Liliya	Share with K. Sorbera (Deloitte) information received from T. Andrisano (Bed, Bath and Beyond) for preparation of insurance entity, Oak Insurance tax proforma.	\$0.00	1.0	\$0.00
Karimova, Liliya	Reply A. Kurnath (Deloitte) about their inquiry on trial balances for real estate entities.	\$0.00	0.2	\$0.00

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Date	Description	Rate	Hours	Fees
<i>Tax Compliance Services</i>				
07/20/2023				
Karimova, Liliya	Call with T. Andrisano, J. Berry (Bed, Bath and Beyond) to discuss open items list for Bed, Bath and Beyond Canada partnership return.	\$0.00	0.5	\$0.00
Karimova, Liliya	Review uniform capitalization calculation provided by the S. Ritz, A. Dubois(Deloitte).	\$0.00	0.3	\$0.00
Karimova, Liliya	Share with S. Ritz, A. Dubois (Deloitte) updated general ledger to refresh uniform capitalization calculation.	\$0.00	0.1	\$0.00
Kurnath, Adam	Discussed with J. Johnson, T. Montemarano, C. Xakellis, A. Saif (Deloitte) state income tax return preparation for Bed Bath and Beyond for tax year ended 2-25-23.	\$0.00	1.0	\$0.00
Kurnath, Adam	Call with T. Andrisano, L. Crossen (Bed Bath and Beyond) and S. Lee (Deloitte) regarding 2022 state income tax compliance workpapers.	\$0.00	0.5	\$0.00
Lee, Sam	Call with L. Crossen, T. Andrisano (Bed, Bath and Beyond) and L. Huang (Deloitte) regarding tax updates related to income tax refunds and next meeting with stakeholders including creditors committee.	\$0.00	0.5	\$0.00
Lee, Sam	Call with T. Andrisano, L. Crossen (Bed Bath and Beyond) and A. Kurnath (Deloitte) regarding 2022 state income tax compliance workpapers.	\$0.00	0.5	\$0.00
Lee, Sam	Call with T. Brennan, R. Chen, T. Montemarano, G. Segni, O. Waszczak (Deloitte) to discuss status of efforts and next steps on the outstanding state refunds.	\$0.00	0.5	\$0.00
Montemarano, Tom	Call with T. Brennan, R. Chen, S. Lee, G. Segni, O. Waszczak (Deloitte) to discuss status of efforts and next steps on the outstanding state refunds.	\$0.00	0.5	\$0.00
Montemarano, Tom	Call with L. Williams (Deloitte) on refund pursuit strategy.	\$0.00	0.5	\$0.00

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Date	Description	Rate	Hours	Fees
<i>Tax Compliance Services</i>				
07/20/2023				
Montemarano, Tom	Revise New Jersey power of attorney to authorize contact and submissions to the state on behalf of Bed, Bath and Beyond.	\$0.00	1.0	\$0.00
Montemarano, Tom	Submit refund status inquiry to state of New Jersey.	\$0.00	0.2	\$0.00
Seda, Kevin	Prepare final income tax liability excel working papers including interest, penalties and surcharges and adding new confirmations regarding to pending information of previously M-1s used for extension tax.	\$0.00	3.2	\$0.00
Seda, Kevin	Prepare final volume of business tax return including statement attached and additional documents to be presented, regarding to ceased of operation in Bayamon municipality.	\$0.00	2.3	\$0.00
Seda, Kevin	Prepare the final tax liability volume of business tax calculation, including penalties interest and surcharges.	\$0.00	2.0	\$0.00
Segni, Girma	Call with T. Brennan, R. Chen, S. Lee, T. Montemarano, O. Waszczak (Deloitte) to discuss status of efforts and next steps on the outstanding state refunds.	\$0.00	0.5	\$0.00
Siddhanta, Rumika	Update the Bed, Bath and Beyond information list required for tax return preparation.	\$0.00	0.5	\$0.00
Waszczak, Olivia	Call with T. Brennan, R. Chen, S. Lee, T. Montemarano, G. Segni (Deloitte) to discuss status of efforts and next steps on the outstanding state refunds.	\$0.00	0.5	\$0.00
Younghans, Jay	Call with A. Besic (Deloitte) to discuss outstanding tax bills.	\$0.00	0.5	\$0.00
Younghans, Jay	Call with M. Guervara, A. Besic (Deloitte) and T. Andrisano, J. Berry (Bed, Bath and Beyond) to review status of the property tax notice tracker for property tax bills and assessment notices.	\$0.00	0.5	\$0.00

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Fees Sorted by Category for the Fee Period

June 26, 2023 - September 14, 2023

Date	Description	Rate	Hours	Fees
<i>Tax Compliance Services</i>				
07/21/2023				
Brennan, Terence	Review to update tracker to reflect the power of attorney.	\$0.00	0.5	\$0.00
Johnson, Julia	Review apportionment information received.	\$0.00	0.3	\$0.00
Karimova, Liliya	Call with R. Siddhanta (Deloitte) to discuss regarding the M-1 pertaining to permanent and temporary differences between book income and tax income and review open items.	\$0.00	0.8	\$0.00
Moily, Nikita	Call with V. Reddy (Deloitte) regarding Nevada property tax returns.	\$0.00	1.0	\$0.00
Moily, Nikita	Submit Nevada returns and workpapers to A. Besic, M. Guevara (Deloitte) post review of 9 Clark County, 1 Douglas and 2 Washoe returns and placed in Intela.	\$0.00	2.0	\$0.00
Montemarano, Tom	Connect with S. Yorkus (Department of revenue, New Jersey) to check income tax refund status.	\$0.00	1.2	\$0.00
Montemarano, Tom	Draft email to D. Gittelman (Deloitte) regarding reconciliation statements for Colorado and New Jersey tax refunds.	\$0.00	1.0	\$0.00
Pravin Bhavsar, Shivani	Prepare 13 personal property returns of Nevada state.	\$0.00	2.0	\$0.00
Reddy D, Venkat	Call with N. Moily (Deloitte) regarding Nevada property tax returns.	\$0.00	1.0	\$0.00
Saxena, Gaurav	Discuss with R. Siddhanta, V. Amrutha, T. Zhao (Deloitte) the M-1 (reconciliation of book and taxable income and deductions) adjustment upload template for Corptax, preparation of the form 851 affiliation schedule.	\$0.00	0.8	\$0.00
Siddhanta, Rumika	Discuss with G. Saxena, V. Amrutha, T. Zhao (Deloitte) the M-1 adjustment pertaining to permanent and temporary differences between book income and tax income, upload template for Corptax, preparation of the form 851 (affiliation schedule).	\$0.00	0.8	\$0.00

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Fees Sorted by Category for the Fee Period

June 26, 2023 - September 14, 2023

Date	Description	Rate	Hours	Fees
<i>Tax Compliance Services</i>				
07/21/2023				
Siddhanta, Rumika	Call with L. Karimova (Deloitte) to discuss regarding the M-1 pertaining to permanent and temporary differences between book income and tax income and review open items.	\$0.00	0.8	\$0.00
Siddhanta, Rumika	Review the real estate return.	\$0.00	2.0	\$0.00
Varshini V, AMRUTHA	Discuss with R. Siddhanta, G. Saxena, T. Zhao (Deloitte) the M-1 adjustment (reconciliation of income (loss) per books with income per return) upload template for Corptax and preparation of the form 851 (affiliation schedule).	\$0.00	0.8	\$0.00
Xakellis, Chris	Log Michigan notice (extension approval dated 7/20/2023, related to bed bath and beyond for tax year 2021 and upload to intela.	\$0.00	0.2	\$0.00
Xakellis, Chris	Log Iowa notice (notice of assessment of unpaid tax dated 7/11/2023) related to bed bath and beyond for tax year 2021 and upload to intela.	\$0.00	0.1	\$0.00
Yamakawa(Zhao), Tong	Review federal tax return of 2022 Harmon of Old Bridge, Inc.	\$0.00	0.5	\$0.00
Yamakawa(Zhao), Tong	Review federal tax return of 2022 Harmon of Raritan, Inc.	\$0.00	0.5	\$0.00
Yamakawa(Zhao), Tong	Discuss with R. Siddhanta, G. Saxena, V. Amrutha, (Deloitte) the M-1 adjustment (reconciliation of income (loss) per books with income per return) upload template for Corptax and preparation of the form 851 (affiliation schedule).	\$0.00	0.8	\$0.00
Yamakawa(Zhao), Tong	Review federal tax return of 2022 Harmon of Carlstadt, Inc.	\$0.00	0.5	\$0.00
Yamakawa(Zhao), Tong	Review the federal tax return of 2022 Harmon of Hackensack, Inc.	\$0.00	0.5	\$0.00
Yamakawa(Zhao), Tong	Review the federal tax return of 2022 Harmon of Caldwell, Inc.	\$0.00	0.5	\$0.00
Yamakawa(Zhao), Tong	Review federal tax return of 2022 Harmon of Hartsdale, Inc.	\$0.00	0.5	\$0.00

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Fees Sorted by Category for the Fee Period

June 26, 2023 - September 14, 2023

Date	Description	Rate	Hours	Fees
<i>Tax Compliance Services</i>				
07/21/2023				
Yamakawa(Zhao), Tong	Review federal tax return of 2022 Harmon of Manalapan, Inc.	\$0.00	0.5	\$0.00
Yamakawa(Zhao), Tong	Review federal tax return of 2022 Harmon of Newton, Inc.	\$0.00	0.5	\$0.00
Yamakawa(Zhao), Tong	Review federal tax return of 2022 Harmon of Rockaway, Inc.	\$0.00	0.5	\$0.00
Yamakawa(Zhao), Tong	Review federal tax return of 2022 Harmon of Totowa, Inc.	\$0.00	0.5	\$0.00
Yamakawa(Zhao), Tong	Review federal tax return of 2022 Harmon of Westfield, Inc.	\$0.00	0.5	\$0.00
Yamakawa(Zhao), Tong	Review federal tax return of 2022 Harmon of Yonkers , Inc.	\$0.00	0.5	\$0.00
Yamakawa(Zhao), Tong	Review federal tax return of 2022 Harmon of Franklin, Inc.	\$0.00	0.5	\$0.00
Yamakawa(Zhao), Tong	Review federal tax return of 2022 Harmon of Greenbrook II , Inc.	\$0.00	0.5	\$0.00
07/24/2023				
Brennan, Terence	Call with R. Chen, G. Segni, O. Waszczak (Deloitte) for status update regarding account transcript for various states including Connecticut, New Jersey, California, Iowa etc.	\$0.00	0.5	\$0.00
Brennan, Terence	Receive Massachusetts draft power of attorney from D. Gittelman (Deloitte) and send to T. Andrisano (Bed, Bath and Beyond) for execution.	\$0.00	1.2	\$0.00
Brennan, Terence	Call Connecticut requesting account transcript pertaining to account balances.	\$0.00	0.6	\$0.00
Brennan, Terence	Email New Jersey requesting account transcript pertaining to account balances.	\$0.00	0.6	\$0.00
Chen, Runzhi (Erica)	Call with T. Brennan, G. Segni, O. Waszczak (Deloitte) for status update regarding account transcript for various states including Connecticut, New Jersey, California, Iowa etc.	\$0.00	0.7	\$0.00

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Fees Sorted by Category for the Fee Period

June 26, 2023 - September 14, 2023

Date	Description	Rate	Hours	Fees
<i>Tax Compliance Services</i>				
07/24/2023				
Kurnath, Adam	Review Bed, Bath and beyond and subsidiaries state modifications workpaper.	\$0.00	1.0	\$0.00
Lee, Sam	Review of sales tax balances for purposes of audit profile and potential refund analysis.	\$0.00	1.0	\$0.00
Lee, Sam	Call with T. Andrisano, J. Berry (Bed, Bath and Beyond), S. Healey (Deloitte) regarding sales tax audits.	\$0.00	0.5	\$0.00
Moily, Nikita	Import assets as per updated asset listing provided by M. Guevara (Deloitte) for District Of Columbia personal property returns prepared for Bed, Bath and Beyond.	\$0.00	2.5	\$0.00
Montemarano, Tom	Email N. Lobbins (Deloitte) regarding New Jersey eligibility for a refund while in bankruptcy and forms to file.	\$0.00	0.5	\$0.00
Montemarano, Tom	Email D. Gittelman (Deloitte) on obtaining account transcripts for assigned states pertaining to refund status and eligibility to have formal documentation.	\$0.00	0.5	\$0.00
Montemarano, Tom	Begin assembling the apportionment and modifications workbooks for state income tax returns for Bed, Bath and Beyond group with data received from A. Kurnath (Deloitte).	\$0.00	3.0	\$0.00
Reddy D, Venkat	Review Douglas County, Nevada personal property tax returns.	\$0.00	4.0	\$0.00
Reddy D, Venkat	Call with N. Moily (Deloitte) to discuss data reconciliation and tax guidance notes for Nevada state.	\$0.00	1.0	\$0.00
Ritz, Staci	Review updated data to confirm no changes necessary to inventory calculations.	\$0.00	0.2	\$0.00
Saxena, Gaurav	Prepare M-1 (reconciliation of book and taxable income and deductions) workpaper for Bed, Bath and Beyond consolidated entities.	\$0.00	4.0	\$0.00

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Fees Sorted by Category for the Fee Period

June 26, 2023 - September 14, 2023

Date	Description	Rate	Hours	Fees
<i>Tax Compliance Services</i>				
07/24/2023				
Saxena, Gaurav	Call with R. Siddhanta, T. Zhao (Deloitte) to discuss the status of the M-1 (reconciliation of book and taxable income and deductions) adjustment upload template for Corptax and preparation of the 851 affiliation schedule.	\$0.00	3.5	\$0.00
Seda, Kevin	Call with G. Cintron (Deloitte) to discuss doubts towards return presentation of the volume of business declaration.	\$0.00	0.2	\$0.00
Segni, Girma	Call with T. Nguyen (California Franchise Board, Bankruptcy unit) to reconcile corporate income tax account and update excel tracker.	\$0.00	0.5	\$0.00
Segni, Girma	Call with T. Brennan, R. Chen, O. Waszczak (Deloitte) for status update regarding account transcript for various states including Connecticut, New Jersey, California, Iowa etc.	\$0.00	0.5	\$0.00
Siddhanta, Rumika	Call with G. Saxena, T. Zhao (Deloitte) to discuss the status of the M-1 adjustment pertaining to permanent and temporary differences between book income and tax income and upload template for Corptax and preparation of the form 851 (affiliation schedule)	\$0.00	0.5	\$0.00
Siddhanta, Rumika	Update the information request list for the tax year ended February 25, 2023 federal income tax return.	\$0.00	0.7	\$0.00
Siddhanta, Rumika	Call with V. Amrutha (Deloitte) to discuss regarding M-1 auto temporary adjustment with payments pertaining to permanent and temporary differences between book income and tax income.	\$0.00	0.3	\$0.00
Varshini V, AMRUTHA	Update federal tax return for Bed Bath and Beyond group.	\$0.00	2.8	\$0.00

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Fees Sorted by Category for the Fee Period

June 26, 2023 - September 14, 2023

Date	Description	Rate	Hours	Fees
<i>Tax Compliance Services</i>				
07/24/2023				
Varshini V, AMRUTHA	Call with R. Siddhanta (Deloitte) to discuss regarding M-1 auto temporary adjustment with payments pertaining to permanent and temporary differences between book income and tax income.	\$0.00	0.2	\$0.00
Waszczak, Olivia	Call with T. Brennan, R. Chen, G. Segni, D. Gittelman, T. Montemarano (Deloitte) for status update regarding account transcript for various states including Connecticut, New Jersey, California, Iowa etc.	\$0.00	0.5	\$0.00
Williams, Lance	Connect with T. Montemarano (Deloitte) on refund pursuit strategy.	\$0.00	0.5	\$0.00
Yamakawa(Zhao), Tong	Call with R. Siddhanta, G. Saxena (Deloitte) to discuss the status of the M-1 adjustment (reconciliation of income (loss) per books with income per return) upload template for Corptax and preparation of the form 851 (affiliation schedule).	\$0.00	0.5	\$0.00
Yamakawa(Zhao), Tong	Review federal tax return for Harmon of New Rochelle, Inc.	\$0.00	1.0	\$0.00
Yamakawa(Zhao), Tong	Review federal tax return for Harmon of Plainview, Inc.	\$0.00	1.0	\$0.00
Yamakawa(Zhao), Tong	Review federal tax return for Harmon of Shrewsbury, Inc.	\$0.00	1.0	\$0.00
Yamakawa(Zhao), Tong	Review federal tax return for 2022_Harmon of Rockaway, Inc._Proforma.	\$0.00	1.0	\$0.00
Yamakawa(Zhao), Tong	Review federal tax return for 2022_Harmon of Yonkers, Inc_Proforma.	\$0.00	1.0	\$0.00
Zamponi, Rex	Meeting with A. Besic (Deloitte) to discuss the Denton County, Texas freeport filing.	\$0.00	0.2	\$0.00
07/25/2023				
Besic, Aida	Review 2023 District Of Columbia personal property returns filing.	\$0.00	1.0	\$0.00
Besic, Aida	Review 2023 Nevada personal property returns.	\$0.00	2.0	\$0.00
Brennan, Terence	Mail certified California Franchise Board Tax power of attorney.	\$0.00	0.5	\$0.00

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Fees Sorted by Category for the Fee Period

June 26, 2023 - September 14, 2023

Date	Description	Rate	Hours	Fees
<i>Tax Compliance Services</i>				
07/25/2023				
Chancellor, Andrew	Update tax provision workbook relating to current year provision based on new trial balance provided by L. Karimova (Deloitte) to calculate the book/tax differences used on the federal tax return for the Bed Bath and Beyond group.	\$0.00	0.5	\$0.00
Huang, Lucy	Call with L. Karimova, A. Kurnath, S. Lee, R. Siddhanta (Deloitte), T. Andrisano, J. Berry (Bed, Bath and Beyond) to discuss the Bed, Bath and Beyond open items pertaining to Tax returns (federal and state) for year ended February 25, 2023.	\$0.00	0.5	\$0.00
Karimova, Liliya	Review federal tax adjustments for Bed, Bath and Beyond and subsidiaries.	\$0.00	6.5	\$0.00
Karimova, Liliya	Call with L. Huang, A. Kurnath, S. Lee, R. Siddhanta (Deloitte), T. Andrisano, J. Berry (Bed, Bath and Beyond) to discuss the Bed, Bath and Beyond open items pertaining to Tax returns (federal and state) for year ended February 25, 2023.	\$0.00	0.5	\$0.00
Kurnath, Adam	Call with L. Huang, L. Karimova, S. Lee, R. Siddhanta (Deloitte), T. Andrisano, J. Berry (Bed, Bath and Beyond) to discuss the Bed, Bath and Beyond open items pertaining to Tax returns (federal and state) for year ended February 25, 2023.	\$0.00	0.5	\$0.00
Lee, Sam	Review of preparation for state income tax workpapers for 2022 state income tax compliance.	\$0.00	0.5	\$0.00
Lee, Sam	Call with L. Huang, L. Karimova, A. Kurnath, R. Siddhanta (Deloitte), T. Andrisano, J. Berry (Bed, Bath and Beyond) to discuss the Bed, Bath and Beyond open items pertaining to Tax returns (federal and state) for year ended February 25, 2023.	\$0.00	0.5	\$0.00

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Date	Description	Rate	Hours	Fees
<i>Tax Compliance Services</i>				
07/25/2023				
Lee, Sam	Call with T. Andrisano, J. Berry, (Bed, Bath and Beyond) regarding status of state income tax refunds.	\$0.00	0.9	\$0.00
Moily, Nikita	Update Nevada returns as per comments from M. Guevara (Deloitte) and send back updated returns and workpaper to M. Guevara (Deloitte) for review.	\$0.00	2.0	\$0.00
Moily, Nikita	Call with V. Reddy (Deloitte) to discuss data reconciliation and tax guidance notes for Nevada state.	\$0.00	1.0	\$0.00
Montemarano, Tom	Complete preparation of modifications and apportionment compliance workpapers based on files related to Bed, Bath and Beyond by organizing sales, property, and payroll data.	\$0.00	0.7	\$0.00
Montemarano, Tom	Complete preparation of modifications and apportionment compliance workpapers based on files related to Buy Buy Baby by organizing sales, property, and payroll data.	\$0.00	0.8	\$0.00
Montemarano, Tom	Complete preparation of modifications and apportionment compliance workpapers based on files related to Harmon by organizing sales, property, and payroll data.	\$0.00	1.0	\$0.00
Montemarano, Tom	Complete preparation of modifications and apportionment compliance workpapers based on files related to Proco by organizing sales, property, and payroll data.	\$0.00	0.8	\$0.00
Montemarano, Tom	Complete preparation of modifications and apportionment compliance workpapers based on files related to Value Service Inc. by organizing sales, property, and payroll data.	\$0.00	0.9	\$0.00
Montemarano, Tom	Conference with the Colorado Department of Revenue to discuss state's denial of refund payment.	\$0.00	0.5	\$0.00
Ritz, Staci	Email A. Dubois (Deloitte) regarding inventory calculations.	\$0.00	0.1	\$0.00

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Date	Description	Rate	Hours	Fees
<i>Tax Compliance Services</i>				
07/25/2023				
Saxena, Gaurav	Update federal returns of Harmon entities.	\$0.00	1.5	\$0.00
Saxena, Gaurav	Update federal returns of Buy Buy Baby entities.	\$0.00	1.0	\$0.00
Saxena, Gaurav	Call with R. Siddhanta (Deloitte) to discuss regarding the upload of the Bed, Bath and Beyond new chart of accounts.	\$0.00	0.5	\$0.00
Siddhanta, Rumika	Review to remove the comments from the real estate tax returns.	\$0.00	1.5	\$0.00
Siddhanta, Rumika	Upload the tax returns to the Intela client side.	\$0.00	1.0	\$0.00
Siddhanta, Rumika	Call with T. Zhao (Deloitte) to discuss regarding the returns required for multi-state filing of federal tax.	\$0.00	0.3	\$0.00
Siddhanta, Rumika	Call with L. Huang, L. Karimova, A. Kurnath, S. Lee (Deloitte), T. Andrisano, J. Berry (Bed, Bath and Beyond) to discuss the Bed, Bath and Beyond open items pertaining to Tax returns (federal and state) for year ended February 25, 2023.	\$0.00	0.5	\$0.00
Siddhanta, Rumika	Call with G. Saxena (Deloitte) to discuss regarding the upload of the Bed, Bath and Beyond new chart of accounts.	\$0.00	0.5	\$0.00
Varshini V, AMRUTHA	Update federal tax return for Bed Bath and Beyond group.	\$0.00	2.0	\$0.00
Waszczak, Olivia	Called LA to request an account transcript	\$0.00	0.3	\$0.00
Yamakawa(Zhao), Tong	Revise federal tax return of Harmon of Roxbury, Inc.	\$0.00	1.5	\$0.00
Yamakawa(Zhao), Tong	Review the federal tax return of Harmon of Closter, Inc.	\$0.00	1.0	\$0.00
Yamakawa(Zhao), Tong	Revise federal tax return of Harmon of Closter, Inc.	\$0.00	0.5	\$0.00
Yamakawa(Zhao), Tong	Call with R. Siddhanta (Deloitte) to discuss regarding the returns required for multi-state filing of federal tax.	\$0.00	0.3	\$0.00

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Date	Description	Rate	Hours	Fees
<i>Tax Compliance Services</i>				
07/25/2023				
Yamakawa(Zhao), Tong	Revise federal tax return of Harmon of Edison, Inc.	\$0.00	1.5	\$0.00
Yamakawa(Zhao), Tong	Revise federal tax return of Harmon of New Rochelle, Inc.	\$0.00	0.5	\$0.00
07/26/2023				
Karimova, Liliya	Call with R. Siddhanta (Deloitte) to discuss the open items related to M-1 adjustments pertaining to permanent and temporary differences between book income and tax income, Bed, Bath and Beyond trial balance and statements to be attached to the tax return	\$0.00	1.0	\$0.00
Lee, Sam	Prepare audit file and calculation for Illinois offer of disposition relating to income tax audit.	\$0.00	1.2	\$0.00
McKibbin, Brendon	Correspondence with S. Lee, D. Gittelman (Deloitte) regarding submission of Illinois board summary response to T. Andrisano, J. Berry (Bed, Bath and Beyond) in reply to Illinois audit and assessment and review of underlying information.	\$0.00	1.0	\$0.00
Saxena, Gaurav	Add Harmon consolidated group into corptax to compare charts of accounts with the new charts of accounts.	\$0.00	3.5	\$0.00
Siddhanta, Rumika	Review the updated M-1 adjustment (permanent and temporary differences between book income and tax income) file and other files provided by T. Andrisano, J. Berry (Bed, Bath and Beyond).	\$0.00	1.8	\$0.00
Siddhanta, Rumika	Call with T. Zhao (Deloitte) regarding form 851 (affiliation schedule) walkthrough for Bed Bath and Beyond consolidated entity.	\$0.00	0.3	\$0.00

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Fees Sorted by Category for the Fee Period

June 26, 2023 - September 14, 2023

Date	Description	Rate	Hours	Fees
<i>Tax Compliance Services</i>				
07/26/2023				
Siddhanta, Rumika	Call with L. Karimova (Deloitte) to discuss the open items related to M-1 adjustments pertaining to permanent and temporary differences between book income and tax income, Bed, Bath and Beyond trial balance and statements to be attached to the tax returns	\$0.00	1.0	\$0.00
Siddhanta, Rumika	Review the comments from the real estate tax return.	\$0.00	1.5	\$0.00
Siddhanta, Rumika	Upload the real estate tax return to the Intela client site.	\$0.00	0.5	\$0.00
Siddhanta, Rumika	Review the list of statements required to file with Bed, Bath and Beyond consolidated tax return for current year.	\$0.00	0.3	\$0.00
Varshini V, AMRUTHA	Check ending balance in the balance sheet of previous year with beginning balance of current year for Bed bath beyond and subsidiaries.	\$0.00	2.0	\$0.00
Yamakawa(Zhao), Tong	Review federal tax return for 2022_Bed, Bath and Beyond_Grapevine.	\$0.00	0.7	\$0.00
Yamakawa(Zhao), Tong	Review federal tax return for 2022_Bed, Bath and Beyond_Katy Mills.	\$0.00	0.7	\$0.00
Yamakawa(Zhao), Tong	Review federal tax return for 2022_Bed, Bath and Beyond_Meyerland.	\$0.00	0.7	\$0.00
Yamakawa(Zhao), Tong	Call with R. Siddhanta (Deloitte) regarding form 851 (affiliation schedule) walkthrough for Bed Bath and Beyond consolidated entity.	\$0.00	0.3	\$0.00
Yamakawa(Zhao), Tong	Review federal tax return for 2022_Bed, Bath and Beyond_Ontario.	\$0.00	0.7	\$0.00
Yamakawa(Zhao), Tong	Review federal tax return for 2022_Bed, Bath and Beyond_110 Inc.	\$0.00	0.7	\$0.00
07/27/2023				
Besic, Aida	Prepare 2023 District Of Columbia personal property returns for upload.	\$0.00	1.5	\$0.00

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Fees Sorted by Category for the Fee Period

June 26, 2023 - September 14, 2023

Date	Description	Rate	Hours	Fees
<i>Tax Compliance Services</i>				
07/27/2023				
Brennan, Terence	Call with D. Gittelman, E. Chen, T. Montemarano (Deloitte) regarding refund status for state income and sales tax overpayments.	\$0.00	0.5	\$0.00
Brennan, Terence	Review Virginia web page and search for Virginia sales and use number.	\$0.00	0.9	\$0.00
Chen, Runzhi (Erica)	Call with D. Gittelman, T. Brennan, T. Montemarano (Deloitte) regarding refund status for state income and sales tax overpayments.	\$0.00	1.0	\$0.00
Jain, Sonu	Review Virginia tax bills due of July 31, 2023.	\$0.00	1.5	\$0.00
Kurnath, Adam	Meeting with T. Montemarano (Deloitte) to re-calculate depreciation modifications.	\$0.00	0.5	\$0.00
Kurnath, Adam	Review of Bed, Bath and Beyond and subsidiaries state modification workpaper.	\$0.00	0.7	\$0.00
Lee, Sam	Prepare audit file and calculation for Illinois offer of disposition relating to income tax audit.	\$0.00	1.4	\$0.00
Lee, Sam	Execute power of attorneys for purposes of income tax refund pursuits.	\$0.00	0.5	\$0.00
Moily, Nikita	Send assessment variance report to G. Mariana, A. Besic, J. Younghans (Deloitte) pertaining to the variances with respect to values accepted by the Assessor.	\$0.00	1.2	\$0.00
Montemarano, Tom	Call with Department of Revenue, Texas for details on requesting complete refunds.	\$0.00	0.3	\$0.00
Montemarano, Tom	Re-calculate state depreciation amounts to be used on the state returns for Bed Bath and Beyond for tax year ended 2-25-23.	\$0.00	2.0	\$0.00
Montemarano, Tom	Meeting with A. Kurnath (Deloitte) to re-calculate depreciation modifications.	\$0.00	0.5	\$0.00

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Fees Sorted by Category for the Fee Period

June 26, 2023 - September 14, 2023

Date	Description	Rate	Hours	Fees
<i>Tax Compliance Services</i>				
07/27/2023				
Montemarano, Tom	Begin state integrated tax reform analysis for mapping out state income tax returns.	\$0.00	0.5	\$0.00
Montemarano, Tom	Call with D. Gittelman, E. Chen, T. Brennan (Deloitte) regarding refund status for all state income and sales tax overpayments.	\$0.00	0.2	\$0.00
Montemarano, Tom	Call with S. Yorkus (Department of Revenue, New Jersey) for details on requesting complete refunds.	\$0.00	0.2	\$0.00
Montemarano, Tom	Call with Department of Revenue, New Jersey for details on requesting complete refunds.	\$0.00	0.3	\$0.00
Saxena, Gaurav	Call with R. Siddhanta (Deloitte) to discuss the open items related to upload of Bed, Bath and Beyond new chart of accounts.	\$0.00	0.5	\$0.00
Siddhanta, Rumika	Email V. Amrutha (Deloitte) regarding the open items related to auto temporary adjustment with payments.	\$0.00	0.5	\$0.00
Siddhanta, Rumika	Call with G. Saxena (Deloitte) to discuss the open items related to upload of Bed, Bath and Beyond new chart of accounts.	\$0.00	0.5	\$0.00
Varshini V, AMRUTHA	Update federal tax return for Bed Bath and Beyond group.	\$0.00	2.0	\$0.00
07/28/2023				
Besic, Aida	Pull the tax due report from the OneSource Property Tax Platform from 01/01/2023-07/31/2023.	\$0.00	0.5	\$0.00
Besic, Aida	Analyze the tax due report for any personal property tax bills that are outstanding for the period from 01/01/2023-07/31/2023.	\$0.00	0.5	\$0.00
Brennan, Terence	Call Connecticut to discuss overpayment refund and receive new information regarding the sales tax payment paid to Bed, Bath, and Beyond to Connecticut.	\$0.00	1.1	\$0.00

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Fees Sorted by Category for the Fee Period

June 26, 2023 - September 14, 2023

Date	Description	Rate	Hours	Fees
<i>Tax Compliance Services</i>				
07/28/2023				
Brennan, Terence	Meeting with S. Healy (Deloitte) to discuss Connecticut state online account status of the outstanding state refunds/assessments.	\$0.00	0.5	\$0.00
Karimova, Liliya	Continue reconciliation of federal tax adjustments.	\$0.00	1.0	\$0.00
Karimova, Liliya	Review M-1 tax calculation related to Sec 162m (officers compensation limitations and state tax accruals) and paid reconciliation.	\$0.00	2.1	\$0.00
Karimova, Liliya	Call with G. Saxena (Deloitte) to discuss trial balance reconciliation pertaining to the Bed Bath and Beyond and subsidiaries.	\$0.00	0.4	\$0.00
Karimova, Liliya	Call with R. Siddhanta (Deloitte) to set up chart of accounts for tax year 2022 and reconcile consolidated book trial balance for preparation of federal tax returns.	\$0.00	2.4	\$0.00
Karimova, Liliya	Call with R. Siddhanta, G. Saxena (Deloitte) to discuss tie out of updated trial balance for Bed Bath and Beyond for tax year 2022.	\$0.00	0.5	\$0.00
Lee, Sam	Call with T. Andrisano (Bed, Bath and Beyond) regarding state income tax refund updates.	\$0.00	0.8	\$0.00
Lee, Sam	Email A. Kurnath (Deloitte) regarding state income tax updates and reconciling Alabama refund check received to listing.	\$0.00	0.5	\$0.00
Lee, Sam	Call with T. Andrisano (Bed, Bath and Beyond) regarding submission for Illinois offer of disposition of a proposed assessment.	\$0.00	0.5	\$0.00
Moily, Nikita	Send follow up emails to assessors of Virginia Beach City, Virginia, Fort Bend County, Texas and Salt Lake County, Utah for detailed workpapers.	\$0.00	0.3	\$0.00

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June 26, 2023 - September 14, 2023

Date	Description	Rate	Hours	Fees
<i>Tax Compliance Services</i>				
07/28/2023				
Montemarano, Tom	Send letters to L. Williams, N. Lobbins (Deloitte) for Colorado and New Jersey respectively, regarding refund requests pertaining to income tax overpayments.	\$0.00	0.3	\$0.00
Saxena, Gaurav	Call with L. Karimova, R. Siddhanta (Deloitte) to discuss tie out of updated trial balance for Bed Bath and Beyond for tax year 2022.	\$0.00	0.5	\$0.00
Saxena, Gaurav	Call with L. Karimova (Deloitte) to discuss trial balance reconciliation pertaining to the Bed Bath and Beyond and subsidiaries.	\$0.00	0.4	\$0.00
Saxena, Gaurav	Update M-1 (reconciliation of book and taxable income and deductions) to upload file as there were changes in the updated file.	\$0.00	1.4	\$0.00
Saxena, Gaurav	Tie out of the differences of new trial balance to check taxable income.	\$0.00	1.8	\$0.00
Siddhanta, Rumika	Create new chart of accounts mapping in Corptax software.	\$0.00	0.3	\$0.00
Siddhanta, Rumika	Call with L. Karimova (Deloitte) to set up chart of accounts for tax year 2022 and reconcile consolidated book trial balance for preparation of federal tax returns.	\$0.00	2.4	\$0.00
Siddhanta, Rumika	Call with L. Karimova, G. Saxena (Deloitte) to discuss tie out of updated trial balance for Bed Bath and Beyond for tax year 2022.	\$0.00	0.5	\$0.00
Siddhanta, Rumika	Create the trial balance upload template for bed Bath and Beyond for uploading to Corptax.	\$0.00	1.7	\$0.00
Varshini V, AMRUTHA	Check taxable income workpaper as per R. Siddhanta (Deloitte) instructions.	\$0.00	1.0	\$0.00
Waszczak, Olivia	Formatting and inserting header onto Louisiana written request for account transcript	\$0.00	0.3	\$0.00

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June 26, 2023 - September 14, 2023

Date	Description	Rate	Hours	Fees
<i>Tax Compliance Services</i>				
07/28/2023				
Yamakawa(Zhao), Tong	Review federal tax return for 2022_Bed, Bath and Beyond_Providence Inc.	\$0.00	0.5	\$0.00
Yamakawa(Zhao), Tong	Review 2022_Bed, Bath and Beyond_851 - affiliation schedule of federal tax which is the parent corporation of an affiliated group files with its consolidated income tax return.	\$0.00	1.0	\$0.00
Youngmans, Jay	Review Clark County Nevada personal property tax returns including workpapers.	\$0.00	0.4	\$0.00
07/29/2023				
Siddhanta, Rumika	Review the M-1 pertaining to permanent and temporary differences between book income and tax income to upload file.	\$0.00	1.5	\$0.00
07/31/2023				
Besic, Aida	E-file 2023 Nevada personal property return for tax year 2023.	\$0.00	3.0	\$0.00
Besic, Aida	E-file 2023 District Of Columbia personal property return for tax year 2023.	\$0.00	1.0	\$0.00
Brennan, Terence	Call Arizona to correct power of attorney.	\$0.00	0.7	\$0.00
Brennan, Terence	Email D. Gittelman, G. Segni (Deloitte) regarding mailing and Connecticut refund.	\$0.00	0.5	\$0.00
Huang, Lucy	Call with L. Karimova, R. Siddhanta (Deloitte), and J. Berry (Bed, Bath and Beyond) to discuss the Bed, Bath and Beyond M-1 open items and tax reclass adjustment related to Value Service Inc. entity.	\$0.00	1.0	\$0.00
Karimova, Liliya	Call with R. Siddhanta (Deloitte) to review notes from L. Huang (Deloitte) on real estate proformas, review structure and custom grouping.	\$0.00	1.0	\$0.00

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Deloitte Tax LLP

Fees Sorted by Category for the Fee Period

June 26, 2023 - September 14, 2023

Date	Description	Rate	Hours	Fees
<i>Tax Compliance Services</i>				
07/31/2023				
Karimova, Liliya	Call with R. Siddhanta, T. Zhao (Deloitte) regarding the review of the non-auto temporary M-1 adjustments and the final trial balance received from T. Andrisano and J. Berry (Bed, Bath and Beyond).	\$0.00	1.0	\$0.00
Karimova, Liliya	Review federal tax adjustments for Bed, Bath and Beyond and subsidiaries.	\$0.00	2.1	\$0.00
Karimova, Liliya	Call with L. Huang, R. Siddhanta (Deloitte), and J. Berry (Bed, Bath and Beyond) to discuss the Bed, Bath and Beyond M-1 open items and tax reclass adjustment related to Bed Bath and Beyond Value Service Inc. entity.	\$0.00	1.0	\$0.00
Karimova, Liliya	Email J. Berry (Bed, Bath and Beyond) related to the open item list for federal tax adjustments computation.	\$0.00	0.3	\$0.00
Karimova, Liliya	Set up a call with J. Berry (Bed, Bath and Beyond) to discuss open items on federal tax adjustments.	\$0.00	0.2	\$0.00
Kurnath, Adam	Review BBB Annapolis real estate return and workpaper set up.	\$0.00	1.0	\$0.00
Lee, Sam	Call with B. McKibbin (Deloitte) regarding submission of Illinois board summary in reply to Illinois audit and assessment, and status update on state refund, liability, and offset tracker.	\$0.00	0.5	\$0.00
McKibbin, Brendon	Call with S. Lee (Deloitte) regarding submission of Illinois board summary in reply to Illinois audit and assessment, and status update on state refund, liability, and offset tracker.	\$0.00	0.5	\$0.00
Modi, Yash Suresh Kumar	Prepare 8858 return (information return of U.S. persons with respect to foreign disregarded entities) and workpaper for Puerto Rico entity.	\$0.00	3.0	\$0.00
Modi, Yash Suresh Kumar	Update the ownership for the entities including the filer and it's subsidiaries and the exchange rates.	\$0.00	0.5	\$0.00

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June 26, 2023 - September 14, 2023

Date	Description	Rate	Hours	Fees
<i>Tax Compliance Services</i>				
07/31/2023				
Modi, Yash Suresh Kumar	Prepare the organization chart as an attachment to be attached with form 8858 (information return of U.S. persons with respect to foreign disregarded entities) and with e-file package.	\$0.00	0.2	\$0.00
Modi, Yash Suresh Kumar	Update account definition and refresh definition based on foreign requirements.	\$0.00	0.3	\$0.00
Moily, Nikita	Review email from Virginia Beach City Assessor for notarization by member/officer of Bed, Bath and Beyond and forward Washington workpapers forwarded to A. Besic (Deloitte).	\$0.00	0.3	\$0.00
Moily, Nikita	Search tax bills pertaining to various counties in Virginia, Utah, Rhode Island and Indiana.	\$0.00	0.5	\$0.00
Pravin Bhavsar, Shivani	Retrieve the personal property tax bills and send emails to treasurer offices for the enquiry of personal property tax bills.	\$0.00	0.6	\$0.00
Saxena, Gaurav	Import trial balance for multi entitles after updating the changes and updating the mapping.	\$0.00	3.5	\$0.00
Saxena, Gaurav	Call with R. Siddhanta (Deloitte) for discussing Bed, Bath and Beyond trial balance upload to Corptax.	\$0.00	0.5	\$0.00
Saxena, Gaurav	Clear issues of multi entities trial balances of Bed Bath and Beyond including Harmon.	\$0.00	0.3	\$0.00
Saxena, Gaurav	Clear issues of multi entities trial balances of Bed Bath and Beyond including Proco.	\$0.00	0.5	\$0.00
Saxena, Gaurav	Clear issues of multi entities trial balances of Bed Bath and Beyond including Calco.	\$0.00	0.5	\$0.00
Saxena, Gaurav	Clear issues of multi entities trial balances of Bed Bath and Beyond including Buy Buy Baby.	\$0.00	0.7	\$0.00

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Fees Sorted by Category for the Fee Period

June 26, 2023 - September 14, 2023

Date	Description	Rate	Hours	Fees
<i>Tax Compliance Services</i>				
07/31/2023				
Saxena, Gaurav	Clear issues of multi entities trial balances of Bed Bath and Beyond including Chef C.	\$0.00	0.4	\$0.00
Saxena, Gaurav	Clear issues of multi entities trial balances of Bed Bath and Beyond including Decorist.	\$0.00	0.9	\$0.00
Saxena, Gaurav	Clear issues of multi entities trial balances of Bed Bath and Beyond including Divested.	\$0.00	0.2	\$0.00
Saxena, Gaurav	Clear issues of multi entities trial balances of Bed Bath and Beyond including Harmon Bed, bath and beyond eliminations.	\$0.00	0.2	\$0.00
Saxena, Gaurav	Clear issues of multi entities trial balances of Bed Bath and Beyond including Value Service Inc.	\$0.00	0.3	\$0.00
Seda, Kevin	Discussion with G. Cintron (Deloitte) changes on personal property tax return.	\$0.00	0.5	\$0.00
Siddhanta, Rumika	Call with L. Karimova (Deloitte) to review notes from L. Huang (Deloitte) on real estate proforma, review structure and custom grouping.	\$0.00	1.0	\$0.00
Siddhanta, Rumika	Review the mismatch in the Bed, Bath and Beyond beginning balance compared to previous year locator.	\$0.00	1.5	\$0.00
Siddhanta, Rumika	Update the real estate entity status tracker.	\$0.00	0.3	\$0.00
Siddhanta, Rumika	Call with T. Y Zhao (Deloitte) regarding real estate return status.	\$0.00	0.2	\$0.00
Siddhanta, Rumika	Call with L. Huang, L. Karimova (Deloitte), and J. Berry (Bed, Bath and Beyond) to discuss the Bed, Bath and Beyond M-1 open items and tax reclass adjustment related to Value Services Inc. entity.	\$0.00	1.0	\$0.00

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Fees Sorted by Category for the Fee Period

June 26, 2023 - September 14, 2023

Date	Description	Rate	Hours	Fees
<i>Tax Compliance Services</i>				
07/31/2023				
Siddhanta, Rumika	Call with L. Karimova, T. Zhao (Deloitte) L. Karimova, R. Siddhanta (Deloitte) regarding the review of the non-auto temporary M-1 adjustments and the final trial balance received from T. Andrisano, B. Jamal (Bed, Bath and Beyond).	\$0.00	1.0	\$0.00
Siddhanta, Rumika	Call with G. Saxena (Deloitte) for discussing trial balance upload of Bed, Bath and Beyond to Corptax.	\$0.00	0.5	\$0.00
Yamakawa(Zhao), Tong	Review federal tax for Harmon of Carlstadt, form 1120 schedule M-2 (U.S. corporation income tax return).	\$0.00	0.2	\$0.00
Yamakawa(Zhao), Tong	Review federal tax Harmon of Manalapan, form 1120 schedule M-2 (U.S. corporation income tax return).	\$0.00	0.3	\$0.00
Yamakawa(Zhao), Tong	Call with L. Karimova, R. Siddhanta (Deloitte) regarding the review of the non-auto temporary M-1 adjustments and the final trial balance received from T. Andrisano, B. Jamal (Bed, Bath and Beyond).	\$0.00	1.0	\$0.00
Yamakawa(Zhao), Tong	Call with R. Siddhanta (Deloitte) regarding federal tax return status for tax year ended 2-25-23.	\$0.00	0.2	\$0.00
Younghans, Jay	Review Washoe County Nevada personal property tax returns including workpapers.	\$0.00	0.2	\$0.00
Younghans, Jay	Review Clark County Nevada personal property tax returns including workpapers.	\$0.00	0.3	\$0.00
08/01/2023				
Besic, Aida	Review the property tax due report for any missing bills to check whether property tax bills were processed correctly to run the tax due report in OneSource property tax software.	\$0.00	1.0	\$0.00
Huang, Lucy	Review federal real estate federal proformas for fiscal year ending February 25, 2023.	\$0.00	1.8	\$0.00

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Date	Description	Rate	Hours	Fees
<i>Tax Compliance Services</i>				
08/01/2023				
Lee, Sam	Review follow-up on status of Illinois offer of disposition.	\$0.00	1.0	\$0.00
Modi, Yash Suresh Kumar	Perform mapping for income statement of Bed bath and Beyond Canada LP.	\$0.00	0.2	\$0.00
Maily, Nikita	Call with S. Bhavsar (Deloitte) regarding assessed value of Washington County, Utah tax bill.	\$0.00	0.2	\$0.00
Pravin Bhavsar, Shivani	Process personal property tax bills.	\$0.00	0.3	\$0.00
Saxena, Gaurav	Call with R. Siddhanta (Deloitte) to discuss the issue related to mismatch in the previous year locator with current year.	\$0.00	0.6	\$0.00
Saxena, Gaurav	Prepare book return for Bed Bath and Beyond.	\$0.00	3.2	\$0.00
Saxena, Gaurav	Call with V. Amrutha (Deloitte) related to of book returns.	\$0.00	0.8	\$0.00
Saxena, Gaurav	Prepare Buy Buy Baby, Decorist and Divested book return.	\$0.00	3.8	\$0.00
Saxena, Gaurav	Call with R. Siddhanta (Deloitte) to discuss the issue related to difference in the amount between Corptax and trial balance received from Bed, Bath and Beyond.	\$0.00	0.2	\$0.00
Siddhanta, Rumika	Draft the details related to mismatch in the previous year locator with current year.	\$0.00	0.3	\$0.00
Siddhanta, Rumika	Call with V. Amrutha (Deloitte) regarding the open items related to auto temporary adjustment with payments and Bed, Bath and Beyond book returns for active entities.	\$0.00	0.3	\$0.00
Siddhanta, Rumika	Call with G. Saxena (Deloitte) to discuss the issue related to difference in the amount between Corptax and trial balance received from Bed, Bath and Beyond.	\$0.00	0.2	\$0.00
Siddhanta, Rumika	Call with G. Saxena (Deloitte) to discuss the issue related to mismatch in the previous year locator with current year.	\$0.00	0.6	\$0.00

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Fees Sorted by Category for the Fee Period

June 26, 2023 - September 14, 2023

Date	Description	Rate	Hours	Fees
<i>Tax Compliance Services</i>				
08/01/2023				
Varshini V, AMRUTHA	Update book returns as per the updates sent by T. Zhao (Deloitte) for same returns to do an M-1 (pertaining to permanent and temporary differences between book income and tax income) excel comparison.	\$0.00	4.0	\$0.00
Yamakawa(Zhao), Tong	Address comments regarding presentation for book return provided by L. Huang (Deloitte) email.	\$0.00	1.0	\$0.00
Yamakawa(Zhao), Tong	Review tax return of "Bed Bath and Beyond of Gwinnett county".	\$0.00	1.0	\$0.00
08/02/2023				
Chen, Runzhi (Erica)	Follow up with state team members on status of the assigned state to discuss next steps on how to further addressing the open notice and to update status tracker.	\$0.00	1.0	\$0.00
Guevara, Mariana	Provide access to third party as requested by Bed, Bath and Beyond to see returns.	\$0.00	0.5	\$0.00
Jain, Sonu	Move tax returns, tax bills, client files and engagement related documents from DTi database to Archivelt database.	\$0.00	1.0	\$0.00
Lee, Sam	Review the 2022 state tax filings.	\$0.00	0.5	\$0.00
Lee, Sam	Call with L. Crossen and J. Berry (Bed Bath and Beyond) and D. Gittelman (Deloitte) regarding state income tax refunds and current status of refund efforts and audits.	\$0.00	0.5	\$0.00
Montemarano, Tom	Call with A. Kurnath, A. Saif (Deloitte) to strategize preparation of real estate entity returns of taxable year 2022 for Bed, Bath and Beyond and subsidiaries.	\$0.00	0.5	\$0.00
Saif, Ali	Prepare the real estate tax returns for the state of Iowa.	\$0.00	0.7	\$0.00
Saif, Ali	Prepare the real estate tax returns for the state of Missouri.	\$0.00	0.4	\$0.00

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June 26, 2023 - September 14, 2023

Date	Description	Rate	Hours	Fees
<i>Tax Compliance Services</i>				
08/02/2023				
Saif, Ali	Prepare the real estate tax returns for the state of North Carolina.	\$0.00	0.7	\$0.00
Saif, Ali	Prepare the real estate tax returns for the state of Tennessee.	\$0.00	1.0	\$0.00
Saif, Ali	Prepare the real estate tax returns for the state of Virginia.	\$0.00	1.1	\$0.00
Saif, Ali	Meeting with A. Kurnath (Deloitte) on preparing the real estate tax returns for Bed, Bath and Beyond.	\$0.00	0.5	\$0.00
Saif, Ali	Prepare the real estate tax returns for the state of Maryland.	\$0.00	1.6	\$0.00
Saxena, Gaurav	Prepare book return of Buy Buy Baby, Decorist and Divested to send the same for review to R. Siddhanta (Deloitte).	\$0.00	2.5	\$0.00
Siddhanta, Rumika	Call with V. Amrutha (Deloitte) to discuss regarding the informational statement to be attached to the Bed Bath and Beyond and Subsidiaries consolidated return.	\$0.00	0.3	\$0.00
Varshini V, AMRUTHA	Prepare book return for Gwinnett.	\$0.00	1.5	\$0.00
Varshini V, AMRUTHA	Update book returns as per updates sent by T. Zhao (Deloitte).	\$0.00	1.5	\$0.00
Yamakawa(Zhao), Tong	Review the changes of tax return for disregarded real estate entities from V. Amrutha (Deloitte).	\$0.00	1.0	\$0.00
Yamakawa(Zhao), Tong	Review non-auto temporary M-1 (permanent and temporary differences between book income and tax income) adjustments with financial year 2022 consolidated Bed, Bath and Beyond taxable income workpaper.	\$0.00	4.0	\$0.00
08/03/2023				
Besic, Aida	Research 2023 personal property returns from Intel.	\$0.00	3.0	\$0.00
Brennan, Terence	Create a schedule to reconcile account Connecticut.	\$0.00	0.8	\$0.00

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Fees Sorted by Category for the Fee Period

June 26, 2023 - September 14, 2023

Date	Description	Rate	Hours	Fees
<i>Tax Compliance Services</i>				
08/03/2023				
Brennan, Terence	Review Connecticut account to see if changes refund had been processed or payment of liabilities had been reflected in account.	\$0.00	0.8	\$0.00
Chen, Runzhi (Erica)	Call with O. Waszczak, T. Brenen (Deloitte) regarding Virginia power of attorney.	\$0.00	0.2	\$0.00
Lee, Sam	Review updates to state income tax refunds.	\$0.00	1.0	\$0.00
Moily, Nikita	Assess variance workpapers sent to US for review.	\$0.00	0.5	\$0.00
Saif, Ali	Prepare real estate entities returns for financial year 2022 state compliance.	\$0.00	2.5	\$0.00
Siddhanta, Rumika	Call with V. Amrutha (Deloitte) to discuss the open items related to the informational statement to be attached to the Bed Bath and Beyond and Subsidiaries consolidated return.	\$0.00	0.4	\$0.00
Varshini V, AMRUTHA	Update two book returns for 2 Entities Proco and Calco.	\$0.00	2.0	\$0.00
Varshini V, AMRUTHA	Prepare attachments such as Form 8594 (asset acquisition statement under section 1060UTP), Form uncertain tax position, De Minimis Safe Harbor Policy, Schedule N - Mexico Partnership for Bed, Bath and Beyond sub consolidated entity.	\$0.00	1.0	\$0.00
Waszczak, Olivia	Call Virginia to inquire if they received the power of attorney that was sent over earlier this week to update tracker accordingly.	\$0.00	0.5	\$0.00
Yamakawa(Zhao), Tong	Review updates for Bed, Bath and Beyond, Katy Mills and for Harmon Closter which were received from S. Gaurav (Deloitte).	\$0.00	1.0	\$0.00
08/04/2023				
Besic, Aida	Continue to research and organize the 2023 personal property returns from Intela.	\$0.00	3.0	\$0.00

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Date	Description	Rate	Hours	Fees
<i>Tax Compliance Services</i>				
08/04/2023				
Brennan, Terence	Call the state of Virginia to see if power of attorney has been processed.	\$0.00	0.5	\$0.00
Karimova, Liliya	Call with R. Siddhanta, T. Zhao (Deloitte) to discuss the status of the Bed, Bath and Beyond book returns.	\$0.00	0.3	\$0.00
Karimova, Liliya	Review real estate proformas.	\$0.00	0.3	\$0.00
Karimova, Liliya	Call with R. Siddhanta (Deloitte) to update the custom grouping in Corp Tax for the Bed, Bath and Beyond sub consolidated entities.	\$0.00	0.5	\$0.00
Modi, Yash Suresh Kumar	Complete mapping of all assets and liabilities in the trial balance of Bed bath and Beyond Canada LP for TY2022.	\$0.00	0.7	\$0.00
Saif, Ali	Prepare real estate entity returns for state compliance.	\$0.00	1.4	\$0.00
Saxena, Gaurav	Call with R. Siddhanta (Deloitte) to fix the opening balance of the Bed, Bath and Beyond individual entity.	\$0.00	0.3	\$0.00
Siddhanta, Rumika	Call with G. Saxena (Deloitte) to fix the opening balance sheet amount of the Bed, Bath and Beyond individual entity.	\$0.00	0.3	\$0.00
Siddhanta, Rumika	Call with L. Karimova, T. Zhao (Deloitte) to discuss the status of the Bed, Bath and Beyond book returns.	\$0.00	0.3	\$0.00
Siddhanta, Rumika	Call with L. Karimova (Deloitte) to fix the custom grouping related to disregarded entities to be included with Bed, Bath and Beyond individual entity.	\$0.00	0.5	\$0.00
Siddhanta, Rumika	Review book returns of the active entities of non real estate entities.	\$0.00	2.0	\$0.00
Yamakawa(Zhao), Tong	Call with L. Karimova, R. Siddhanta (Deloitte) to discuss the status of the Bed, Bath and Beyond book returns.	\$0.00	0.3	\$0.00
08/05/2023				
Siddhanta, Rumika	Review book returns of the active entities of non real estate entities.	\$0.00	1.0	\$0.00

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June 26, 2023 - September 14, 2023

Date	Description	Rate	Hours	Fees
<i>Tax Compliance Services</i>				
08/06/2023				
Siddhanta, Rumika	Perform review of the Bed, Bath and Beyond non-real estate entities book return.	\$0.00	2.0	\$0.00
08/07/2023				
Besic, Aida	Request the warehouse locations from TA. Andrisano and B. Jamal (Bed, Bath and Beyond).	\$0.00	0.5	\$0.00
Besic, Aida	Email personal property returns to A. Kurnath (Deloitte).	\$0.00	0.5	\$0.00
Besic, Aida	Research and organize 2023 personal property returns from Intel.	\$0.00	1.0	\$0.00
Brennan, Terence	Update client matrix to reflect power of attorney status and refund status for Virginia, Mississippi, Connecticut, and Arizona.	\$0.00	0.2	\$0.00
Guevara, Mariana	Review West Virginia returns.	\$0.00	0.5	\$0.00
Huang, Lucy	Call with S. McMahon, L. Karimova (Deloitte) to discuss status of Bed Bath and Beyond federal consolidated tax return for taxable year 2022.	\$0.00	0.3	\$0.00
Johnson, Julia	Review certain real estate return status.	\$0.00	0.2	\$0.00
Karimova, Liliya	Call with S. McMahon, L. Huang (Deloitte) to discuss status of tax proformas for Bed Bath & Beyond and Subsidiaries for taxable year 2022.	\$0.00	0.3	\$0.00
Karimova, Liliya	Review M-1 (pertaining to permanent and temporary differences between book income and tax income) computation for taxable year 2022.	\$0.00	3.5	\$0.00
Kurnath, Adam	Review real estate subsidiary state tax return.	\$0.00	0.5	\$0.00
Lee, Sam	Call with TA. Andrisano, J. Berry (Bed Bath and Beyond) and S. Csan, F. Rivera (Deloitte) regarding sales tax audit updates.	\$0.00	0.5	\$0.00
McMahon, Sean	Call with S. Fielding, L. Huang, C. Chatten, L. Karimova, M. Sullivan (Deloitte) to discuss status of tax restructuring modeling.	\$0.00	0.3	\$0.00

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Date	Description	Rate	Hours	Fees
<i>Tax Compliance Services</i>				
08/07/2023				
McMahon, Sean	Call with L. Huang, L. Karimova (Deloitte) to discuss status of tax returns for taxable year 2022.	\$0.00	0.3	\$0.00
Molly, Nikita	Prepare West Virginia final return and workpaper for review.	\$0.00	1.3	\$0.00
Montemarano, Tom	Meeting with A. Kurnath, C. Xakellis (Deloitte) to plan in preparing some real estate returns on later date for Bed, Bath and Beyond real estate entities taxable year 2022.	\$0.00	0.5	\$0.00
Saxena, Gaurav	Prepare Bed Bath and Beyond book return for TY22.	\$0.00	1.4	\$0.00
Siddhanta, Rumika	Continue to perform review of the Bed, Bath and Beyond non real estate entities book returns.	\$0.00	2.5	\$0.00
Varshini V, AMRUTHA	Update returns of entities such as BBB Divested Companies, BBB Geapevine Inc, BBB Value Services, Gwinnett and Providence.	\$0.00	3.0	\$0.00
Vijayan, Induja	Review Oak Insurance PC return.	\$0.00	2.0	\$0.00
Xakellis, Chris	Schedule call with A. Kurnath, T. Montemarano, A. Saif, and J. Johnson (Bed, Bath and Beyond) to discuss accelerating deadlines to late September-23.	\$0.00	0.3	\$0.00
Yamakawa(Zhao), Tong	Review tax return of Gwinnett, Providence and Grapevine.	\$0.00	1.0	\$0.00
08/08/2023				
Besic, Aida	Analyze the report to assess whether property tax bills have been processed correctly for processing.	\$0.00	2.0	\$0.00
Besic, Aida	Review the West Virginia 2023 personal property returns.	\$0.00	1.0	\$0.00
Brennan, Terence	Attempted to access Nebraska's Department of revenue account to see refund/liability status.	\$0.00	0.3	\$0.00
Brennan, Terence	Review Maine tax account to see refund/liability status.	\$0.00	0.5	\$0.00

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June 26, 2023 - September 14, 2023

Date	Description	Rate	Hours	Fees
<i>Tax Compliance Services</i>				
08/08/2023				
Brennan, Terence	Review Tennessee Department of Revenue account to see refund/liability status.	\$0.00	0.5	\$0.00
Brennan, Terence	Accessed Pennsylvania's Department of Revenue account to see refund/liability status.	\$0.00	0.4	\$0.00
Brennan, Terence	Meeting with D. Gittelman (Deloitte) to discuss next phase of state refund claim. This included the next group of states we would be targeting for refund status.	\$0.00	0.5	\$0.00
Brennan, Terence	Access North Carolina's Department of Revenue account to see refund/liability status.	\$0.00	0.3	\$0.00
Brennan, Terence	Access Oregon's Department of Revenue account to see refund/liability status.	\$0.00	0.2	\$0.00
Brennan, Terence	Access Kentucky's Department of Revenue account to see refund/liability status.	\$0.00	0.3	\$0.00
Chen, Runzhi (Erica)	Follow up with T. Brennan, G. Segni and T. Montemarano (Deloitte) regarding power of attorneys, notice and audit.	\$0.00	1.0	\$0.00
Huang, Lucy	Review book tax differences for the fiscal year ending February 25, 2023 federal tax return for Bed Bath and Beyond.	\$0.00	2.2	\$0.00
Huang, Lucy	Call with L. Karimova, R. Siddhanta, S. Lee, A. Kurnath (Deloitte), T. Anne and J. Berry (Bed, Bath and Beyond) to discuss the Bed, Bath and Beyond open items regarding federal consolidated tax return.	\$0.00	0.7	\$0.00
Karimova, Liliya	Call with T. Zhao (Deloitte) to discuss how to review M-1 (pertaining to permanent and temporary differences between book income and tax income).	\$0.00	0.5	\$0.00

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Fees Sorted by Category for the Fee Period

June 26, 2023 - September 14, 2023

Date	Description	Rate	Hours	Fees
<i>Tax Compliance Services</i>				
08/08/2023				
Karimova, Liliya	Call with L. Huang, R. Siddhanta, S. Lee, A. Kurnath (Deloitte), T. Anne and J. Berry (Bed, Bath and Beyond) to discuss the Bed, Bath and Beyond open items for the federal and multistate compliance workstreams.	\$0.00	0.7	\$0.00
Karimova, Liliya	Review M-1 (pertaining to permanent and temporary differences between book income and tax income) calculations for taxable year 2022.	\$0.00	4.0	\$0.00
Lee, Sam	Call with L. Crossen, TA. Andrisano, J. Berry (Bed Bath and Beyond) and J. Piazza, L. Huang, D. Gittelman, S. Csan, F. Rivera (Deloitte) regarding coordinating state income tax refund efforts with sales tax audits.	\$0.00	1.0	\$0.00
Lee, Sam	Call with L. Crossen, TA. Andrisano, J. Berry (Bed Bath and Beyond) regarding state income tax refund workstream.	\$0.00	0.5	\$0.00
Modi, Yash Suresh Kumar	Import trial balance of Bed bath and Beyond Canada LP in Corptax.	\$0.00	0.5	\$0.00
Modi, Yash Suresh Kumar	Prepare form 8865 (return of U.S. persons with respect to certain foreign partnerships) workpaper for Bed, Bath and Beyond Canada LP.	\$0.00	1.0	\$0.00
Modi, Yash Suresh Kumar	Analyze trial balance of Bed bath and Beyond Canada LP for correct amounts.	\$0.00	1.5	\$0.00
Montemarano, Tom	Prepare Towson, Annapolis, and 2x Birmingham returns for taxable year 2022 real estate entities.	\$0.00	4.0	\$0.00
Saxena, Gaurav	Call with R. Siddhanta (Deloitte) to discuss the carveout of the disregarded entities from Bed, Bath and Beyond trial balance.	\$0.00	0.5	\$0.00
Segni, Girma	Call to Iowa department of revenue to check on power of attorney processing.	\$0.00	0.5	\$0.00
Segni, Girma	Call with California franchise board to discuss account transcripts for income and sales tax unit.	\$0.00	0.7	\$0.00

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Fees Sorted by Category for the Fee Period

June 26, 2023 - September 14, 2023

Date	Description	Rate	Hours	Fees
<i>Tax Compliance Services</i>				
08/08/2023				
Siddhanta, Rumika	Perform review of the updates made to the book returns of the active entities of non real estate entities.	\$0.00	1.5	\$0.00
Siddhanta, Rumika	Call with V. Amrutha (Deloitte) regarding the Intela tracker for Bed, Bath and Beyond approved proformas.	\$0.00	0.3	\$0.00
Siddhanta, Rumika	Call with G. Saxena (Deloitte) to discuss the carveout of the disregarded entities from Bed, Bath and Beyond trial balance.	\$0.00	0.5	\$0.00
Siddhanta, Rumika	Call with L. Huang, L. Karimova, S. Lee, A. Kurnath (Deloitte), T. Anne, J. Berry (Bed, Bath and Beyond) to discuss the Bed, Bath and Beyond open items related to federal and state return for the fiscal year ended Feb 25, 2023.	\$0.00	0.7	\$0.00
Siddhanta, Rumika	Call with T. Zhao (Deloitte) regarding organization of certain tax returns.	\$0.00	0.5	\$0.00
Varshini V, AMRUTHA	Made updates to the federal tax return (tax year ended 2-25-23) for the Bed Bath and Beyond group.	\$0.00	2.0	\$0.00
Varshini V, AMRUTHA	Call with R. Siddhanta (Deloitte) to discuss on few proformas related to divested companies and BBB Value Services Inc.	\$0.00	0.3	\$0.00
Yamakawa(Zhao), Tong	Call with L. Karimova (Deloitte) to discuss how to review M-1 (pertaining to permanent and temporary differences between book income and tax income).	\$0.00	0.5	\$0.00
Yamakawa(Zhao), Tong	Call with R. Siddhanta (Deloitte) regarding organization of certain tax returns.	\$0.00	0.5	\$0.00
Yamakawa(Zhao), Tong	Review the M-1s (pertaining to permanent and temporary differences between book income and tax income) in "financial year 2022 consolidated Bed, Bath and Beyond taxable income workpaper" compared to prior year workpaper and trial balance.	\$0.00	3.0	\$0.00

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Fees Sorted by Category for the Fee Period

June 26, 2023 - September 14, 2023

Date	Description	Rate	Hours	Fees
<i>Tax Compliance Services</i>				
08/09/2023				
Brennan, Terence	Draft Maine power of attorney.	\$0.00	1.0	\$0.00
Brennan, Terence	Draft Tennessee power of attorney.	\$0.00	1.2	\$0.00
Brennan, Terence	Draft North Carolina power of attorney.	\$0.00	1.1	\$0.00
Chen, Runzhi (Erica)	Address questions on California and Iowa for power of attorney issues.	\$0.00	0.5	\$0.00
Johnson, Julia	Prepare certain eal estate returns.	\$0.00	0.1	\$0.00
Karimova, Liliya	Review book returns for active entities such as Bed Bath and Beyond, Harmon, Liberty procurement.	\$0.00	1.5	\$0.00
Karimova, Liliya	Reconcile tax trial balance starting point due to inconsistencies in the beginning balances.	\$0.00	0.5	\$0.00
Karimova, Liliya	Reconcile intercompany accounts per Bed Bath & Beyond and Subsidiaries consolidated tax trial balance.	\$0.00	1.2	\$0.00
Karimova, Liliya	Provide access to sales and use team to CP3 (Deloitte client acceptance software).	\$0.00	0.3	\$0.00
Lee, Sam	Review state income tax audit effort in Illinois as well as status of refund efforts across all states.	\$0.00	1.5	\$0.00
McMahon, Sean	Call with S. Fielding, L. Huang, J. Piazza, M. Sullivan (Deloitte) and TA. Andrisano and L. Crossen (Bed Bath and Beyond) and 3 other members (Kirkland and Ellis) to discuss tax restructuring analysis and status of state income and sales and use tax audit	\$0.00	1.2	\$0.00
Moily, Nikita	Process Warwick, Rhode Island and Newport news, Virginia tax bills in OneSource property tax platform.	\$0.00	0.3	\$0.00
Moily, Nikita	Upload Nevada returns and workpaper in Intela.	\$0.00	0.3	\$0.00
Montemarano, Tom	Prepare Mandeville, Baton Rouge, Virginia Beach and Norman return for taxable year 2022 real estate entities.	\$0.00	4.0	\$0.00
Saxena, Gaurav	Prepare Lauderdale and Bakersfield book return.	\$0.00	2.1	\$0.00

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June 26, 2023 - September 14, 2023

Date	Description	Rate	Hours	Fees
<i>Tax Compliance Services</i>				
08/09/2023				
Varshini V, AMRUTHA	Made updates to BBB Decorist LLC Return to mark BBB entities as completed in Intela folder and in excel.	\$0.00	2.0	\$0.00
Varshini V, AMRUTHA	Call with R. Siddhanta (Deloitte) to check Intela folder for Gwinnett and Providence.	\$0.00	0.1	\$0.00
Yamakawa(Zhao), Tong	Review the M-1s (pertaining to permanent and temporary differences between book income and tax income) in "financial year 2022 consolidated Bed, Bath and Beyond taxable income workpaper" compared to trial balance.	\$0.00	1.5	\$0.00
Yamakawa(Zhao), Tong	Continue to review the M-1s (pertaining to permanent and temporary differences between book income and tax income) in "financial year 2022 consolidated Bed, Bath and Beyond taxable income workpaper" compared to prior year workpaper and trial balance.	\$0.00	3.0	\$0.00
08/10/2023				
Besic, Aida	Meeting with TA. Andrisano, J. Berry (Bed, Bath and Beyond), and M. Guevara (Deloitte) to discuss tax bill payments.	\$0.00	0.5	\$0.00
Besic, Aida	Prepare the King county, Washington 2023 personal property return uploads to upload them to the assessor's website.	\$0.00	2.0	\$0.00
Brennan, Terence	Draft Oregon power of attorney.	\$0.00	0.5	\$0.00
Brennan, Terence	Draft Kentucky power of attorney.	\$0.00	0.4	\$0.00
Brennan, Terence	Call Arizona to see if power of attorney had been processed.	\$0.00	0.6	\$0.00
Brennan, Terence	Call Virginia to see if power of attorney had been processed.	\$0.00	0.4	\$0.00
Guevara, Mariana	Meeting with TA. Andrisano, J. Berry (Bed, Bath and Beyond) and A. Besic (Deloitte) regarding what tax bill payments Bed Bath and Beyond will be making.	\$0.00	0.5	\$0.00

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Fees Sorted by Category for the Fee Period

June 26, 2023 - September 14, 2023

Date	Description	Rate	Hours	Fees
<i>Tax Compliance Services</i>				
08/10/2023				
Karimova, Liliya	Reconcile tax trial balance starting point due to inconsistencies in the beginning balances to send an email to TA. Andrisano and J. Berry (Bed, Bath and Beyond).	\$0.00	0.5	\$0.00
Lee, Sam	Review state notices regarding tax year 2022 for state income tax purposes against claims submitted for bankruptcy.	\$0.00	1.0	\$0.00
Lee, Sam	Review status for additional states to update state income tax refund pursuits.	\$0.00	2.0	\$0.00
McMahon, Sean	Review status of federal and state income tax returns.	\$0.00	0.5	\$0.00
Saxena, Gaurav	Prepare carveout of entities by separating balances of disregarded entities related to Bed, Bath and Beyond.	\$0.00	2.7	\$0.00
Siddhanta, Rumika	Call with V. Amrutha (Deloitte) regarding the reclass of book amount of BBB Value Services Inc.	\$0.00	0.5	\$0.00
Varshini V, AMRUTHA	Call with R. Siddhanta (Deloitte) for checking the status of work assigned by L. Karimova (Deloitte) to check if all the sent updates have been updated.	\$0.00	2.0	\$0.00
Varshini V, AMRUTHA	Made updates to the entities such as BBB Values Services Inc mentioned by L. Karimova (Deloitte).	\$0.00	0.5	\$0.00
Vijayan, Induja	Continue to review Oak Insurance PC return.	\$0.00	2.0	\$0.00
Yamakawa(Zhao), Tong	Continue to review the M-1s (pertaining to permanent and temporary differences between book income and tax income) in "financial year 2022 consolidated Bed, Bath and Beyond taxable income workpaper" compared to prior year workpaper and trial balance.	\$0.00	3.0	\$0.00

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Fees Sorted by Category for the Fee Period

June 26, 2023 - September 14, 2023

Date	Description	Rate	Hours	Fees
<i>Tax Compliance Services</i>				
08/11/2023				
Besic, Aida	Process property tax bills in OneSource property tax platform for Bed Bath and Beyond as well as Buy Baby in multiple states and jurisdictions.	\$0.00	2.0	\$0.00
Brennan, Terence	Draft Pennsylvania power of attorney.	\$0.00	0.7	\$0.00
Brennan, Terence	Draft Nebraska power of attorney.	\$0.00	0.6	\$0.00
Huang, Lucy	Call with B. Simpson, L. Karimova (Deloitte) to discuss taxable year 2022 calculations for IRC section 162m (officers compensation limitations and state tax accruals) adjustment.	\$0.00	0.5	\$0.00
Huang, Lucy	Call with L. Karimova (Deloitte) to discuss taxable year 2022 calculations for IRC section 162m (officers compensation limitations and state tax accruals) adjustment.	\$0.00	0.4	\$0.00
Jain, Sonu	Continue to organize tax returns, tax bills, client files and engagement related documents.	\$0.00	1.0	\$0.00
Karimova, Liliya	Call with G. Saxena (Deloitte) to discuss allocation of Bed, Bath and Beyond Inc. trial balance to the entities for which trial balances were not received.	\$0.00	0.5	\$0.00
Karimova, Liliya	Call with L. Huang (Deloitte) to discuss taxable year 2022 calculations for IRC section 162m (officers compensation limitations and state tax accruals) adjustment.	\$0.00	0.4	\$0.00
Karimova, Liliya	Call with R. Siddhanta (Deloitte) to go over the status update of the book returns for Bed Bath & Beyond Subsidiaries.	\$0.00	0.3	\$0.00
Karimova, Liliya	Call with L. Huang, B. Simpson (Deloitte) to discuss taxable year 2022 calculations for IRC section 162m (officers compensation limitations and state tax accruals) adjustment.	\$0.00	0.5	\$0.00

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Fees Sorted by Category for the Fee Period

June 26, 2023 - September 14, 2023

Date	Description	Rate	Hours	Fees
<i>Tax Compliance Services</i>				
08/11/2023				
Karimova, Liliya	Review allocation of payment received from Bed, Bath and Beyond between different work breakdown structure code.	\$0.00	0.4	\$0.00
Kurnath, Adam	Review and document state notice regarding Bed Bath and Beyond Birmingham's Alabama tax return for the period ending 2/26/22 at the request of TA. Andrisano (Bed, Bath and Beyond).	\$0.00	0.2	\$0.00
McMahon, Sean	Review billing and client service team for tax return compliance and consulting.	\$0.00	0.5	\$0.00
Saxena, Gaurav	Call with L. Karimova (Deloitte) to discuss allocation of Bed, Bath and Beyond Inc trial balance to the entities for which trial balances were not received.	\$0.00	0.5	\$0.00
Siddhanta, Rumika	Call with L. Karimova (Deloitte) to go over the status update of the book returns.	\$0.00	0.3	\$0.00
Siddhanta, Rumika	Prepare the carveout of trial balance file for the disregarded entities.	\$0.00	0.3	\$0.00
Simpson, Brandon	Call with L. Huang, L. Karimova (Deloitte) to discuss taxable year 2022 calculations for IRC section 162m (officers compensation limitations and state tax accruals) adjustment.	\$0.00	0.5	\$0.00
Yamakawa(Zhao), Tong	Review book return of 2022 Harmon Stores Inc proforma pdf.	\$0.00	1.0	\$0.00
Yamakawa(Zhao), Tong	Review book return of 2022 Bed, Bath and Beyond Calco (Bed, Bath and Beyond of California) proforma regarding federal tax return.	\$0.00	0.5	\$0.00
Yamakawa(Zhao), Tong	Review book return of 2022 Bed, Bath and Beyond Liberty procurement.	\$0.00	0.5	\$0.00
Yamakawa(Zhao), Tong	Review book return of 2022 Bed Bath and Beyond Inc.	\$0.00	1.0	\$0.00
Yamakawa(Zhao), Tong	Review book return of 2022 Buy Buy Baby, Inc.	\$0.00	1.0	\$0.00

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Fees Sorted by Category for the Fee Period

June 26, 2023 - September 14, 2023

Date	Description	Rate	Hours	Fees
<i>Tax Compliance Services</i>				
08/12/2023				
Saxena, Gaurav	Prepare carveout of Bed, Bath and Beyond entities by segregating balances from sub cons entities as trial balance were not received.	\$0.00	4.0	\$0.00
08/13/2023				
Karimova, Liliya	Review book return to reclassify journal entries to populate ending balances for carveout of Bed, Bath and Beyond.	\$0.00	1.0	\$0.00
08/14/2023				
Huang, Lucy	Call with L. Karimova (Deloitte) to discuss status update for taxable year 2022 book returns and M-1s (pertaining to permanent and temporary differences between book income and tax income).	\$0.00	0.1	\$0.00
Karimova, Liliya	Reconcile payments received per general counsel inquiry.	\$0.00	1.3	\$0.00
Karimova, Liliya	Reconcile to further put together prior year trial balance from CorpTax per TA. Andrisano (Bed, Bath and Beyond) request.	\$0.00	3.5	\$0.00
Karimova, Liliya	Continue to reconcile to further put together prior year trial balance from CorpTax per TA. Andrisano (Bed, Bath and Beyond) request.	\$0.00	3.0	\$0.00
Karimova, Liliya	Review M-1s (pertaining to permanent and temporary differences between book income and tax income) for taxable year 2022.	\$0.00	2.1	\$0.00
Karimova, Liliya	Continue to review M-1s (pertaining to permanent and temporary differences between book income and tax income) for taxable year 2022.	\$0.00	2.0	\$0.00
Karimova, Liliya	Call with L. Huang (Deloitte) to discuss status update for TY22 book returns for real estate entities and tax adjustments.	\$0.00	0.1	\$0.00

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Fees Sorted by Category for the Fee Period

June 26, 2023 - September 14, 2023

Date	Description	Rate	Hours	Fees
<i>Tax Compliance Services</i>				
08/14/2023				
Karimova, Liliya	Continue to reconcile to further put together prior year trial balance from CorpTax per TA. Andrisano (Bed, Bath and Beyond) request.	\$0.00	3.0	\$0.00
Lee, Sam	Draft response and reconcile schedules in response to Illinois audit and specific requests from the state.	\$0.00	1.5	\$0.00
McMahon, Sean	Review status of federal and state income tax returns.	\$0.00	0.5	\$0.00
Saxena, Gaurav	Call with L. Karimova, R. Siddhanta (Deloitte) to adjust the previous year book trial balance ending balances.	\$0.00	1.3	\$0.00
Siddhanta, Rumika	Call with L. Karimova, G. Saxena (Deloitte) to adjust the previous year book trial balance ending balances.	\$0.00	1.3	\$0.00
Siddhanta, Rumika	Adjust the previous year trial balance to match the ending balance to current year opening balance.	\$0.00	3.5	\$0.00
Siddhanta, Rumika	Continue to adjust the previous year trial balance to match the ending balance to current year opening balance.	\$0.00	2.0	\$0.00
Simpson, Brandon	Sent L. Huang (Deloitte) the financial year 2022 payable/receivable and attribute carryforward schedules from FY22 income tax provision.	\$0.00	0.5	\$0.00
Yamakawa(Zhao), Tong	Review the M-1s (pertaining to permanent and temporary differences between book income and tax income) in "financial year 2022 consolidated Bed, Bath and Beyond taxable income workpaper" compared to prior year workpaper and trial balance.	\$0.00	2.0	\$0.00
08/15/2023				
Besic, Aida	Call Alabama assessor requesting information on filing closed accounts for tax year 2023.	\$0.00	2.0	\$0.00
Brennan, Terence	Update tracker to reflect new power of attorney status.	\$0.00	0.3	\$0.00

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Fees Sorted by Category for the Fee Period

June 26, 2023 - September 14, 2023

Date	Description	Rate	Hours	Fees
<i>Tax Compliance Services</i>				
08/15/2023				
Brennan, Terence	Address Doran's corrections on power of attorney's and sent to TA. Andrisano (Bed Bath and Beyond) for execution.	\$0.00	0.7	\$0.00
Chen, Runzhi (Erica)	Check in with T. Brennan, G. Segni (Deloitte) on assigned states for notice and audit to sent out emails to T. Brennan, G. Segni and T. Montemarano (Deloitte) on next steps regarding how to follow up with states and handle the notices and audit.	\$0.00	1.5	\$0.00
Huang, Lucy	Review book to tax difference calculations for the period ending February 2023 federal tax return.	\$0.00	3.5	\$0.00
Huang, Lucy	Call with L. Karimova, R. Siddhanta, S. Lee, A. Kurnath, V. Syrok, O. Rodriguez (Deloitte) and TA. Andrisano (Bed, Bath and Beyond) to discuss the Bed, Bath and Beyond open items regarding federal consolidated tax return.	\$0.00	0.3	\$0.00
Karimova, Liliya	Review M-1 (pertaining to permanent and temporary differences between book income and tax income) for taxable year 2022.	\$0.00	0.7	\$0.00
Karimova, Liliya	Review book reclasses journal entries.	\$0.00	0.4	\$0.00
Karimova, Liliya	Call with L. Huang, R. Siddhanta, S. Lee, A. Kurnath, V. Syrok, O. Rodriguez (Deloitte) and TA. Andrisano (Bed, Bath and Beyond) to discuss the Bed, Bath and Beyond open items for federal, multistate, Puerto Rico and international tax workstreams.	\$0.00	0.3	\$0.00
Karimova, Liliya	Meeting with TA. Andrisano (Bed, Bath and Beyond) to discuss open items for M-1s (pertaining to permanent and temporary differences between book income and tax income).	\$0.00	1.0	\$0.00
Karimova, Liliya	Call with T. Yamakawa (Deloitte) to discuss updates to be performed to federal taxable income calculations.	\$0.00	0.4	\$0.00

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Fees Sorted by Category for the Fee Period

June 26, 2023 - September 14, 2023

Date	Description	Rate	Hours	Fees
<i>Tax Compliance Services</i>				
08/15/2023				
Karimova, Liliya	Call with TA. Andrisano, C. Gibbs (Bed, Bath and Beyond) to discuss taxable year 2022 trial balance reconciliation and differences.	\$0.00	2.1	\$0.00
Karimova, Liliya	Review M-1 (pertaining to permanent and temporary differences between book income and tax income) calculations for taxable year 2022.	\$0.00	3.7	\$0.00
Lee, Sam	Call with TA. Andrisano, J. Berry (Bed Bath and Beyond) and L. Huang, L. Karimova, A. Kurnath, V. Syrok (Bed, Bath and Beyond) regarding 2022 compliance status and updates.	\$0.00	0.5	\$0.00
Saxena, Gaurav	Call with R. Siddhanta (Deloitte) to set up the journal entries to adjust the beginning balances of the top consolidation entity (Bed, Bath and Beyond) and sub-consolidation entity for Bed, Bath and Beyond.	\$0.00	1.5	\$0.00
Saxena, Gaurav	Prepare the difference between balances in prior and current year.	\$0.00	3.0	\$0.00
Segni, Girma	Call with Louisiana department of revenue to update Bed, Bath and Beyond's sales account amount to update the tracker of sales account amount due.	\$0.00	0.5	\$0.00
Segni, Girma	Prepare power of attorney representative certificate form 14-108 (representative certification form).	\$0.00	0.8	\$0.00
Siddhanta, Rumika	Call with G. Saxena (Deloitte) to set up the journal entries to adjust the beginning balances of the top consolidated Bed, Bath and Beyond entity and sub consolidated Bed, Bath and Beyond entity.	\$0.00	1.5	\$0.00

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Fees Sorted by Category for the Fee Period

June 26, 2023 - September 14, 2023

Date	Description	Rate	Hours	Fees
<i>Tax Compliance Services</i>				
08/15/2023				
Siddhanta, Rumika	Call with L. Huang, L. Karimova, S. Lee, A. Kurnath, V. Syrok, O. Rodriguez (Deloitte) and J. Berry, TA. Andrisano (Bed, Bath and Beyond) to discuss the Bed, Bath and Beyond open items related to federal and state return for the fiscal year ended Feb 25,	\$0.00	0.3	\$0.00
Siddhanta, Rumika	Review to update the journal entries file to adjust the beginning balance of the Bed, Bath and Beyond Inc and subsidiaries top consolidated and sub consolidated entities.	\$0.00	1.5	\$0.00
Simpson, Brandon	Review interim and year-end related to financial year 2022 provision services for Bed Bath and Beyond.	\$0.00	1.0	\$0.00
Simpson, Brandon	Review interim and year-end transmittal letter related to financial year 2022 provision services for Bed Bath and Beyond.	\$0.00	1.0	\$0.00
Wilkerson, Emory	Retrieve a property tax bill for tax year 2023 for Harmon Stores in California.	\$0.00	1.5	\$0.00
Yamakawa(Zhao), Tong	Call with K. Liliya (Deloitte) regarding M-1 (pertaining to permanent and temporary differences between book income and tax income) adjustment.	\$0.00	0.4	\$0.00
Yamakawa(Zhao), Tong	Update M-1 (pertaining to permanent and temporary differences between book income and tax income) adjustment for Bed bath and Beyond.	\$0.00	2.0	\$0.00
08/16/2023				
Besic, Aida	Pull the tax due report in OneSource property tax platform to analyze the missing tax bills to send the tax due report to S. Nikita (Deloitte).	\$0.00	0.4	\$0.00
Besic, Aida	Pull the missing personal property tax bills from the property tax due report for various states and jurisdictions on the collector's websites.	\$0.00	3.5	\$0.00
Besic, Aida	Call with J. Younghans, M. Guevara, L. Huang (Deloitte) to discuss the latest status on property tax bills and filings.	\$0.00	0.4	\$0.00

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Fees Sorted by Category for the Fee Period

June 26, 2023 - September 14, 2023

Date	Description	Rate	Hours	Fees
<i>Tax Compliance Services</i>				
08/16/2023				
Chen, Runzhi (Erica)	Review to update tracker for new information on refund and audit received on New York and New Jersey.	\$0.00	0.8	\$0.00
Guevara, Mariana	Call with A. Besic, L. Huang, J. Younghans (Deloitte) to discuss engagement with Bed, Bath and Beyond.	\$0.00	0.5	\$0.00
Huang, Lucy	Discuss with S. McMahon, T. Scully (partial), L. Karimova (Deloitte) company's calculations for IRC section 174 (amortization of research and experimental expenditures) M-1 (permanent and temporary differences between book income/tax income) adjustment.	\$0.00	0.5	\$0.00
Karimova, Liliya	Discuss with S. McMahon, L. Huang, T. Scully (partial) (Deloitte) company's calculations for IRC section 174 (amortization of research and experimental expenditures) M-1 (permanent and temporary differences between book income/tax income) adjustment.	\$0.00	0.5	\$0.00
Karimova, Liliya	Call with R. Siddhanta, A. Varshini (Deloitte) to discuss journal entries for opening balances for the real estate entities that became disregarded for taxable year 2022.	\$0.00	1.5	\$0.00
Karimova, Liliya	Call with J. Chau, C. Rossa (Deloitte), and J. Perri (Bed, Bath and Beyond) to discuss Bed, Bath and Beyond Canada LP Inc. trial balance for Canada tax return filing.	\$0.00	0.5	\$0.00
Karimova, Liliya	Review updates to federal taxable income calculation to reconcile pre tax book income.	\$0.00	0.3	\$0.00
Karimova, Liliya	Respond to the M. Sullivan and S. Fielding (Deloitte) for the status of tax trial balances.	\$0.00	0.8	\$0.00

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Fees Sorted by Category for the Fee Period

June 26, 2023 - September 14, 2023

Date	Description	Rate	Hours	Fees
<i>Tax Compliance Services</i>				
08/16/2023				
Karimova, Liliya	Call with A. Varshini (Deloitte) to discuss journal entries for opening balances on the consolidated tax trial balance for Bed Bath & Beyond and Subsidiaries.	\$0.00	0.4	\$0.00
Koch, Ruth	Review and organize Bed, Bath and Beyond property tax returns.	\$0.00	3.5	\$0.00
Koch, Ruth	Continue to review and organize Bed, Bath and Beyond property tax returns.	\$0.00	3.5	\$0.00
Lee, Sam	Review state notices including Nevada indirect tax, Arizona income tax to support behind reconciliation of amounts.	\$0.00	1.0	\$0.00
McMahon, Sean	Call with E. Tzavelis, S. Fielding, L. Huang, M. Sullivan (Deloitte) and L. Crossen (Bed Bath and Beyond) and 4 other members (Kirkland and Ellis) to discuss status of tax audits and tax restructuring analysis.	\$0.00	0.5	\$0.00
McMahon, Sean	Discuss with L. Huang, T. Scully (partial), L. Karimova (Deloitte) company's calculations for IRC section 174 (amortization of research and experimental expenditures) M-1 (permanent and temporary differences between book income/tax income) adjustment.	\$0.00	0.5	\$0.00
Montemarano, Tom	Search records for New Jersey extension in Intela and Corptax environment to communicate findings with A. Kurnath, S. Lee, J. Johnson, C. Xakellis, A. Saif, J. O'Rourke, B. Mckibbin (Deloitte) regarding taxable year 2022 for Bed, Bath and Beyond and subsi	\$0.00	0.5	\$0.00
Siddhanta, Rumika	Call with A. Varshini, L. Karimova (Deloitte) to discuss journal entries for opening balances for entities that became disregarded for taxable year 2022.	\$0.00	1.5	\$0.00

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Deloitte Tax LLP

Fees Sorted by Category for the Fee Period

June 26, 2023 - September 14, 2023

Date	Description	Rate	Hours	Fees
<i>Tax Compliance Services</i>				
08/16/2023				
Siddhanta, Rumika	Call with V. Amrutha (Deloitte) regarding the M-1 (pertaining to permanent and temporary differences between book income and tax income) amount updates to Corptax upload file.	\$0.00	0.3	\$0.00
Siddhanta, Rumika	Call with V. Amrutha (Deloitte) regarding the Bed Bath and Beyond Inc and subsidiaries top consolidated and sub consolidated journal entries.	\$0.00	0.7	\$0.00
Varshini V, AMRUTHA	Pass reclass journal entities to the entities such as BBB Calco, BBB Liberty Procurement, Harmon Stores Inc, Buy Buy Baby, Inc, Bed Bath & Beyond Inc. mentioned by T. Yamakawa (Deloitte).	\$0.00	3.0	\$0.00
Younghans, Jay	Call with M. Guevara, A. Besic, L. Huang (Deloitte) to discuss the latest status on property tax bills and filings.	\$0.00	0.4	\$0.00
08/17/2023				
Chen, Runzhi (Erica)	Update refund status tracker for new notice and audit information received on Canada.	\$0.00	0.5	\$0.00
Johnson, Julia	Check on status of state income tax TY22 extensions and TY23 Estimates with multistate team (A. Kurnath, Tom Montemarano) to confirm any that may be due/need to be prepped	\$0.00	0.2	\$0.00
Karimova, Liliya	Sent email to M. Sullivan and S. Fielding (Deloitte) on final tax trial balance inquiries.	\$0.00	0.7	\$0.00
Karimova, Liliya	Call with S. Fielding, M. Sullivan, D. Karki, B. Simpson, L. Huang, J. Genova (Deloitte), J. Perri (Bed, Bath and Beyond), C. Gibbs (PTS) regarding updates to finalize in the tax trial balance.	\$0.00	0.9	\$0.00
Lawler, Kristen	Review Oak insurance taxable income calculation.	\$0.00	2.0	\$0.00
McMahon, Sean	Review the book to tax adjustments for the federal income tax return.	\$0.00	1.0	\$0.00

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Fees Sorted by Category for the Fee Period

June 26, 2023 - September 14, 2023

Date	Description	Rate	Hours	Fees
<i>Tax Compliance Services</i>				
08/17/2023				
Moily, Nikita	Perform segregation on documents uploaded to OneSource property tax platform for processing.	\$0.00	0.8	\$0.00
Moily, Nikita	Perform segregation of page wise and notice type segregation of all documents received from the Bed, Bath and Beyond including batch 1,2,3,7,8.	\$0.00	2.5	\$0.00
Pravin Bhavsar, Shivani	Process the tax bills and assessment notices by segregating them from the combined file provided to uploaded the personal property tax bills and assessment notices in the property tax platform.	\$0.00	1.0	\$0.00
Pravin Bhavsar, Shivani	Process the personal property tax bills and assessment notices in the One source property tax.	\$0.00	2.0	\$0.00
Reddy D, Venkat	Perform segregation of PDFs to notices and tax bills to import them in Work flow center by segregating into number of pages per document.	\$0.00	4.0	\$0.00
Saxena, Gaurav	Call with R. Siddhanta, V. Amrutha (Deloitte) regarding the M-1 (pertaining to permanent and temporary differences between book income and tax income) file.	\$0.00	1.0	\$0.00
Saxena, Gaurav	Perform corrections in M-1 (pertaining to permanent and temporary differences between book income and tax income) file.	\$0.00	1.1	\$0.00
Siddhanta, Rumika	Call with V. Amrutha, G. Saxena (Deloitte) regarding the M-1 (pertaining to permanent and temporary differences between book income and tax income) Corptax upload file.	\$0.00	1.0	\$0.00
Varshini V, AMRUTHA	Pass M-1 (pertaining to permanent and temporary differences between book income and tax income) adjustments to "upload file".	\$0.00	4.0	\$0.00

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Fees Sorted by Category for the Fee Period

June 26, 2023 - September 14, 2023

Date	Description	Rate	Hours	Fees
<i>Tax Compliance Services</i>				
08/18/2023				
Besic, Aida	Review to download the 2023 Onslow, North Carolina personal property return from OneSource property tax platform to further upload it to send to the Onslow North Carolina tax assessor's office.	\$0.00	1.5	\$0.00
Dangi, Amulya Singh	Process 85 tax bills and 12 assessment notices pertaining to personal property tax for Bed Bath and Beyond Inc. & Buy Buy Baby Inc in OneSource Property Tax to update workflow notes in processing duplicate bills.	\$0.00	1.8	\$0.00
Dangi, Amulya Singh	Continue to process 85 tax bills and 12 assessment notices pertaining to personal property tax for Bed Bath and Beyond Inc. & Buy Buy Baby Inc in OneSource Property Tax to update workflow notes in processing duplicate bills.	\$0.00	2.7	\$0.00
Dangi, Amulya Singh	Meeting with V. Reddy (Deloitte) for clearance of doubts pertaining to tax bills and assessment notices.	\$0.00	0.2	\$0.00
Dangi, Amulya Singh	Research filing due dates and appeal deadlines online since these were missing on available tax bills and assessment notices.	\$0.00	0.8	\$0.00
Guevara, Mariana	Call with H. Swisher, J. Younghans (Deloitte) and L. Crossen (Bed, Bath and Beyond) to discuss tracking of unpaid property tax bills and property assessment date rules.	\$0.00	0.5	\$0.00
Karimova, Liliya	Call with R. Siddhanta, G. Saxena (Deloitte) to discuss the open items related to M-1 adjustments (pertaining to permanent and temporary differences between book income and tax income).	\$0.00	0.5	\$0.00

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Fees Sorted by Category for the Fee Period

June 26, 2023 - September 14, 2023

Date	Description	Rate	Hours	Fees
<i>Tax Compliance Services</i>				
08/18/2023				
Krishna Yadav Bollaboina, Shiva	Process 43 tax bills and 10 assessment notices pertaining to personal property tax for Bed Bath & Beyond Inc. in OneSource Property Tax to research for due dates, appeal deadlines and payee addresses since they were not available on the bills and notices.	\$0.00	3.6	\$0.00
Krishna Yadav Bollaboina, Shiva	Call with V. Reddy (Deloitte) clarifying the doubts pertaining to processing 43 tax bills and 10 assessment notices.	\$0.00	0.4	\$0.00
Moily, Nikita	Review queries related to processing of bills, which needs to be responded.	\$0.00	0.6	\$0.00
Moily, Nikita	Assign uploading of tax bills and notice of values to staff to OneSource property tax platform.	\$0.00	0.4	\$0.00
Reddy D, Venkat	Call with S. Bollaboina, S. Bhavsar, A. Suresh (Deloitte) on notices and tax bills of property tax processing.	\$0.00	1.5	\$0.00
Saxena, Gaurav	Update M-1 (pertaining to permanent and temporary differences between book income and tax income) file to add new adjustments into Corptax.	\$0.00	5.4	\$0.00
Saxena, Gaurav	Call with R. Siddhanta (Deloitte) to discuss new items related to M-1 adjustment (pertaining to permanent and temporary differences between book income and tax income) and balance sheet upload to Corptax.	\$0.00	0.8	\$0.00
Siddhanta, Rumika	Review the updated M-1 (pertaining to permanent and temporary differences between book income and tax income) upload file.	\$0.00	0.5	\$0.00
Siddhanta, Rumika	Call with G. Saxena (Deloitte) to discuss new items related to M-1 adjustment (pertaining to permanent and temporary differences between book income and tax income) and balance sheet upload to Corptax.	\$0.00	0.8	\$0.00

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Date	Description	Rate	Hours	Fees
<i>Tax Compliance Services</i>				
08/18/2023				
Simpson, Brandon	Analyze work in progress related to 2022 year-end provision per request from L. Karimova and L. Huang (Deloitte) to support invoices issued.	\$0.00	1.5	\$0.00
Suresh, Mr. Akhil Suresh	Perform segregation of PDFs to notices and tax bills to import them in Work flow center by segregating into number of pages per document.	\$0.00	2.0	\$0.00
Suresh, Mr. Akhil Suresh	Process 50 tax bills and notices of different states and counties.	\$0.00	3.0	\$0.00
Suresh, Mr. Akhil Suresh	Process 45 tax bills and notices of different states and counties.	\$0.00	3.0	\$0.00
Swisher, Holly	Call with M. Guevara, J. Youngmans (Deloitte) and L. Crossen (Bed, Bath and Beyond) to discuss tracking of unpaid property tax bills and property assessment date rules.	\$0.00	0.5	\$0.00
Youngmans, Jay	Review 2022 Maine business equipment tax reimbursement form.	\$0.00	0.3	\$0.00
Youngmans, Jay	Call with H. Swisher, M. Guevara (Deloitte) and L. Crossen (Bed, Bath and Beyond) to discuss tracking of unpaid property tax bills and property assessment date rules.	\$0.00	0.5	\$0.00
08/19/2023				
Karimova, Liliya	Call with G. Saxena (Deloitte) to discuss analysis performed for updated consolidated Bed Bath and Beyond trial balance.	\$0.00	0.4	\$0.00
Krishna Yadav Bollaboina, Shiva	Process 9 assessment notices and 2 tax bills pertaining to personal property tax for Bed Bath & Beyond Inc. in OneSource Property Tax.	\$0.00	0.8	\$0.00
Saxena, Gaurav	Update M-1 (pertaining to permanent and temporary differences between book income and tax income) support file to match out the difference GAAP trial balance and trial balance received to look into updated trial balance.	\$0.00	4.7	\$0.00

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Fees Sorted by Category for the Fee Period

June 26, 2023 - September 14, 2023

Date	Description	Rate	Hours	Fees
<i>Tax Compliance Services</i>				
08/19/2023				
Siddhanta, Rumika	Perform review of the updated trial balance of Bed Bath and Beyond Inc and subsidiaries for the fiscal year ending Feb 25,2023.	\$0.00	4.0	\$0.00
Varshini V, AMRUTHA	Review entity by entity on new trial balance received from L. Karimova (Deloitte).	\$0.00	3.0	\$0.00
08/20/2023				
Karimova, Liliya	Review reconciliation of updated consolidated Bed Bath and Beyond tax trial balance.	\$0.00	1.2	\$0.00
08/21/2023				
Brennan, Terence	Correspond with S. Schiefelbein and J. Carr (JTL) to discuss power of attorney issues and request state contacts to expedite process.	\$0.00	0.4	\$0.00
Guevara, Mariana	Reach out to Clark county, Nevada to see if accounts have been closed yet.	\$0.00	0.5	\$0.00
Huang, Lucy	Call with L. Karimova, S. Fielding, M. Sullivan (Deloitte) and TA. Andrisano, J. Berry, J. Perri (Bed Bath and Beyond) and C. Gibbs (PTS Services) to discuss updated federal consolidated tax return for Bed Bath and Beyond.	\$0.00	1.4	\$0.00
Johnson, Julia	Meeting with Deloitte multistate team (A. Kurnath, Tom Montemarano) regarding Bed Bath and Beyond state income tax TY22 tax return filings, timing and status on if there has been any federal returns signed off or data shared.	\$0.00	0.2	\$0.00
Karimova, Liliya	Call with L. Huang, S. Fielding, M. Sullivan (Deloitte) and TA. Andrisano, J. Berry, J. Perri (Bed Bath and Beyond) and C. Gibbs (PTS Services) to discuss updated tax trial balance.	\$0.00	1.4	\$0.00

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Fees Sorted by Category for the Fee Period

June 26, 2023 - September 14, 2023

Date	Description	Rate	Hours	Fees
<i>Tax Compliance Services</i>				
08/21/2023				
Karimova, Liliya	Reconcile the consolidated Bed Bath and Beyond ending trial balance balances to record adjusting journal entry based on the discussions with TA. Andrisano (Bed, Bath and Beyond).	\$0.00	3.2	\$0.00
Karimova, Liliya	Call with L. Huang, K. Corrigan, M. Sullivan (Deloitte) to discuss status of stock basis and tax basis balance sheets.	\$0.00	0.6	\$0.00
Karimova, Liliya	Call with L. Huang (Deloitte) to discuss responses to the US trustee questions.	\$0.00	0.5	\$0.00
Karimova, Liliya	Call with M. Sullivan (Deloitte) to discuss the intercompany accounts on the tax trial balance.	\$0.00	0.2	\$0.00
Karimova, Liliya	Sent emails to sales and use and property tax teams with additional questions from US trustee.	\$0.00	0.3	\$0.00
Krishna Yadav Bollaboina, Shiva	Call with N. Moily and V. Reddy (Deloitte) to clarify doubts regarding the processing of 35 tax bills.	\$0.00	0.8	\$0.00
Krishna Yadav Bollaboina, Shiva	Process 35 tax bills and 10 assessment notices pertaining to personal property tax for Bed Bath & Beyond Inc. In Property Tax platform.	\$0.00	3.4	\$0.00
Lawler, Kristen	Prepare Oak insurance return.	\$0.00	1.0	\$0.00
Moily, Nikita	Research 57 tax bills and 40 notice of values received on mail by the client.	\$0.00	4.0	\$0.00
Moily, Nikita	Prepare data for Alabama returns.	\$0.00	1.0	\$0.00
Montemarano, Tom	Call with A. Kurnath, J. Johnson, C. Xakellis (Deloitte) to discuss the timing of when Bed Bath and Beyond want to complete preparation of all state returns, and availability of each team member.	\$0.00	0.2	\$0.00
Pravin Bhavsar, Shivani	Prepare Alabama property tax return.	\$0.00	3.5	\$0.00

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Fees Sorted by Category for the Fee Period

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Date	Description	Rate	Hours	Fees
<i>Tax Compliance Services</i>				
08/21/2023				
Pravin Bhavsar, Shivani	Process tax bills pertaining to personal property tax for Bed Bath & Beyond Inc. & Buy Buy Baby Inc in OneSource Property Tax.	\$0.00	3.5	\$0.00
Pravin Bhavsar, Shivani	Prepare closure letters to be attached to Alabama personal property returns.	\$0.00	1.0	\$0.00
Siddhanta, Rumika	Identify the Bed, Bath and Beyond journal entries used for 2021 to adjust the income statement and the balance sheet.	\$0.00	2.3	\$0.00
Simpson, Brandon	Finalize transmittal letter related to income tax provision services to Bed Bath and Beyond for fiscal year 2022.	\$0.00	1.0	\$0.00
Suresh, Mr. Akhil Suresh	Process 78 tax bills and notices related to property tax.	\$0.00	4.0	\$0.00
Xakellis, Chris	Call with A. Kurnath, T. Montemarano, A. Saif, and J. Johnson (Bed, Bath and Beyond) to discuss about accelerating deadlines to late September-23.	\$0.00	0.2	\$0.00
08/22/2023				
Brennan, Terence	Check on tracker to see if updates had been made.	\$0.00	0.2	\$0.00
Brennan, Terence	Review Maine to see if account had been updated to reflect refund or liability.	\$0.00	0.4	\$0.00
Brennan, Terence	Review Tennessee account to see if account had been updated to reflect refund or outstanding liability.	\$0.00	0.4	\$0.00
Guevara, Mariana	Review bill received from Orange county, California for closed location.	\$0.00	0.5	\$0.00
Guevara, Mariana	Review notice from San Hoquin county, requesting further documentation for closed location.	\$0.00	0.5	\$0.00
Huang, Lucy	Call with L. Karimova, R. Siddhanta, A. Kurnath (Deloitte) and TA. Andrisano, J. Berry (Bed, Bath and Beyond) to discuss the Bed, Bath and Beyond open items regarding federal consolidated tax return.	\$0.00	0.3	\$0.00

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June 26, 2023 - September 14, 2023

Date	Description	Rate	Hours	Fees
<i>Tax Compliance Services</i>				
08/22/2023				
Jayavel, Sundar	Call with to V. Tiwari and I. Vijayan (Deloitte) regarding walkthrough of the Oak Insurance.	\$0.00	0.5	\$0.00
Karimova, Liliya	Call with M. Sullivan (Deloitte) to discuss updated tax trial balance.	\$0.00	0.5	\$0.00
Karimova, Liliya	Call with L. Huang, R. Siddhanta, A. Kurnath (Deloitte) and TA. Andrisano, J. Berry (Bed, Bath and Beyond) to discuss the Bed, Bath and Beyond open items for the federal and multistate compliance workstreams.	\$0.00	0.3	\$0.00
Karimova, Liliya	Email to TA. Andrisano and J. Berry (Bed, Bath and Beyond) for all updates to the trial balance for tax return preparation.	\$0.00	0.5	\$0.00
Karimova, Liliya	Meeting with TA. Andrisano (Bed, Bath and Beyond) to have a walkthrough over the updates to the trial balance for tax return preparation.	\$0.00	0.8	\$0.00
Karimova, Liliya	Call with R. Siddhanta (Deloitte) to discuss the steps for uploading the updated Bed, Bath and Beyond trial balance to the Corptax software.	\$0.00	0.5	\$0.00
Karimova, Liliya	Call with S. Fielding, M. Sullivan, J. Genova, K. Corrigan, J. Piazza, L. Huang, D. Karki (Deloitte), TA. Andrisano, J. Perri (Bed, Bath and Beyond) regarding updates concerning stock basis as well as the location of the available net operating losses.	\$0.00	0.6	\$0.00
Karimova, Liliya	Review notices related to sales and use and property taxes received from TA. Andrisano and J. Berry (Bed, Bath and Beyond).	\$0.00	0.8	\$0.00
Krishna Yadav Bollaboina, Shiva	Process 40 tax bills pertaining to personal property tax for Bed Bath & Beyond Inc. In OneSource Property Tax.	\$0.00	4.5	\$0.00

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Fees Sorted by Category for the Fee Period

June 26, 2023 - September 14, 2023

Date	Description	Rate	Hours	Fees
<i>Tax Compliance Services</i>				
08/22/2023				
Krishna Yadav Bollaboina, Shiva	Call with N. Moily and V. Reddy (Deloitte) to address property tax notice for the Bed Bath and Beyond group	\$0.00	0.7	\$0.00
Lee, Sam	Address New Jersey notices relating to indirect tax, Arizona notices relating to income tax.	\$0.00	0.7	\$0.00
Lee, Sam	Call with B. McKibbin, D. Gittelman, S. Csan (Deloitte) regarding updates and state income tax/sales tax interdependencies.	\$0.00	0.5	\$0.00
Lee, Sam	Call with D. Gittelman (Deloitte) regarding updated state refund pursuits.	\$0.00	0.5	\$0.00
Licenziato, Anthony	Coordinate with T. Brennan (Deloitte) to draft emails and receive signatures for the Bed, Bath and Beyond power of attorney forms for the 7 states needed.	\$0.00	0.2	\$0.00
Licenziato, Anthony	Draft power of attorneys for Bed Bath Beyond.	\$0.00	0.2	\$0.00
Licenziato, Anthony	Continue to draft power of attorneys for Bed Bath Beyond.	\$0.00	0.2	\$0.00
Licenziato, Anthony	Draft power of attorneys for Buy Buy Baby.	\$0.00	0.2	\$0.00
Licenziato, Anthony	Draft power of attorneys for Christmas Tree Shop.	\$0.00	0.2	\$0.00
Moily, Nikita	Process 43 tax bills.	\$0.00	2.0	\$0.00
Reddy D, Venkat	Process tax bill of business personal property by analyzing processing rules.	\$0.00	3.0	\$0.00
Siddhanta, Rumika	Call with L. Karimova (Deloitte) to discuss the steps for uploading the updated Bed, Bath and Beyond trial balance.	\$0.00	0.5	\$0.00
Siddhanta, Rumika	Call with L. Huang, L. Karimova, A. Kurnath, V. Syrok (Deloitte), TA. Andrisano, J. Berry (Bed, Bath and Beyond) to discuss the Bed, Bath and Beyond open items related to federal and state return for the fiscal year ended Feb 25, 2023.	\$0.00	0.3	\$0.00

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Fees Sorted by Category for the Fee Period

June 26, 2023 - September 14, 2023

Date	Description	Rate	Hours	Fees
<i>Tax Compliance Services</i>				
08/22/2023				
Siddhanta, Rumika	Prepare the Bed, Bath and Beyond trial balance upload file.	\$0.00	1.5	\$0.00
Simpson, Brandon	Analyze billing breakout as requested by L. Huang and L. Karimova (Deloitte) related to financial year 2022 out of scope invoices.	\$0.00	2.0	\$0.00
Simpson, Brandon	Discuss with L. Lian (Deloitte) regarding Archivelit guidelines for saving e-mail communication documentation related to providing income tax provision services to Bed Bath and Beyond for FY22.	\$0.00	1.0	\$0.00
Suresh, Mr. Akhil Suresh	Perform segregation of PDFs to notices and tax bills to import them in Work flow center by segregating into number of pages per document.	\$0.00	2.0	\$0.00
Suresh, Mr. Akhil Suresh	Process 46 tax bills and notices of different states and counties.	\$0.00	3.0	\$0.00
Suresh, Mr. Akhil Suresh	Continue to process 45 tax bills and notices of different states and counties.	\$0.00	3.0	\$0.00
08/23/2023				
Besic, Aida	Meeting with N. Moily, V. Reddy, M. Guevara (Deloitte) to discuss property tax bills.	\$0.00	0.4	\$0.00
Besic, Aida	Approve property tax bills in OneSource Work flow center.	\$0.00	2.5	\$0.00
Brennan, Terence	Update Pennsylvania power of attorney (jurisdiction issue with representatives) and sent to K. Stoops (JTL).	\$0.00	0.5	\$0.00
Brennan, Terence	Sent Massachusetts power of attorney to the state of Massachusetts.	\$0.00	0.2	\$0.00
Guevara, Mariana	Review missing tax bill report with Deloitte team.	\$0.00	0.5	\$0.00

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Fees Sorted by Category for the Fee Period

June 26, 2023 - September 14, 2023

Date	Description	Rate	Hours	Fees
<i>Tax Compliance Services</i>				
08/23/2023				
Jayavel, Sundar	Assist V. Tiwari and I. Vijayan (Deloitte) in multiple matters including addressing Corptax questions, reviewing the insurance 1120-PC (US corporate income tax return) tax workpaper and draft 1120-PC (US corporate income tax return).	\$0.00	2.0	\$0.00
Karimova, Liliya	Call with R. Siddhanta (Deloitte) to discuss Bed, Bath and Beyond Canada LP Inc beginning balances for taxable year 2022 and reconciliation of the trial balance to the Canadian team trial balance.	\$0.00	0.5	\$0.00
Karimova, Liliya	Call with J. Chau, C. Rossa (Deloitte) and TA. Andrisano, J. Berry, J. Perri (Bed, Bath and Beyond) to discuss open items on Canada return for Bed, Bath and Beyond Canada Inc.	\$0.00	0.5	\$0.00
Karimova, Liliya	Call with R. Siddhanta, G. Saxena (Deloitte) to discuss regarding the updated Bed, Bath and Beyond trial balance mapping and chart of accounts.	\$0.00	0.5	\$0.00
Karimova, Liliya	Review to reconcile previous year Bed, Bath and Beyond Canada LP Inc trial balance for the current year import.	\$0.00	1.3	\$0.00
Krishna Yadav Bollaboina, Shiva	Process 38 tax bills pertaining to personal property tax for Bed Bath & Beyond Inc. and Buy Buy Baby Inc In OneSource Property.	\$0.00	4.0	\$0.00
Krishna Yadav Bollaboina, Shiva	Call with N. Moily and V. Reddy (Deloitte) to clarify the doubts to process tax bills.	\$0.00	2.0	\$0.00
Licenziato, Anthony	Draft Wisconsin power of attorney.	\$0.00	0.3	\$0.00
McMahon, Sean	Call with S. Fielding, M. Sullivan (Deloitte), TA. Andrisano, L. Crossen (Bed Bath and Beyond), and Z. Piech, T. Davis, C. Sterrett (Kirkland and Ellis) to discuss status of tax restructuring analysis.	\$0.00	0.3	\$0.00

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June 26, 2023 - September 14, 2023

Date	Description	Rate	Hours	Fees
<i>Tax Compliance Services</i>				
08/23/2023				
Moily, Nikita	Call with M. Guevara, A. Besic, V. Reddy (Deloitte) regarding WFC clean up.	\$0.00	0.6	\$0.00
Moily, Nikita	Discuss with V. Reddy, S. Bollaboina (Deloitte) for retrieval of tax bills and DQ bills.	\$0.00	0.6	\$0.00
Montemarano, Tom	Update Portland notice as well as Value Service Inc. South Carolina for taxable year 2022 Bed, Bath and Beyond and subsidiaries.	\$0.00	1.0	\$0.00
Saxena, Gaurav	Call with L. Karimova, R. Siddhanta (Deloitte) to discuss regarding the updated Bed, Bath and Beyond trial balance.	\$0.00	0.5	\$0.00
Saxena, Gaurav	Upload charts of accounts in Corptax.	\$0.00	2.2	\$0.00
Saxena, Gaurav	Call with R. Siddhanta (Deloitte) related to procedure to upload new charts of accounts.	\$0.00	0.5	\$0.00
Saxena, Gaurav	Call with R. Siddhanta (Deloitte) to discuss regarding Bed, Bath and Beyond trial balance mapping.	\$0.00	0.8	\$0.00
Siddhanta, Rumika	Call with L. Karimova, G. Saxena (Deloitte) to discuss regarding the updated Bed, Bath and Beyond trial balance mapping and chart of accounts.	\$0.00	0.5	\$0.00
Siddhanta, Rumika	Call with L. Karimova (Deloitte) to discuss Bed, Bath and Beyond Canada LP Inc beginning balances for taxable year Feb 25,2023 and reconcile the trial balance to the Canadian team trial balance.	\$0.00	0.6	\$0.00
Siddhanta, Rumika	Reconcile the Bed, Bath and Beyond Canada LP Inc beginning balances for taxable year Feb 25,2023 to the Canadian team trial balance.	\$0.00	1.3	\$0.00
Siddhanta, Rumika	Call with G. Saxena (Deloitte) to discuss regarding trial balance mapping.	\$0.00	0.8	\$0.00

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Deloitte Tax LLP

Fees Sorted by Category for the Fee Period

June 26, 2023 - September 14, 2023

Date	Description	Rate	Hours	Fees
<i>Tax Compliance Services</i>				
08/23/2023				
Xakellis, Chris	Create a notice package that included missing schedules and the consolidated federal return in response to the state notice.	\$0.00	0.7	\$0.00
08/24/2023				
Anand, Rohan	Call with R. Siddhanta, G. Saxena (Deloitte) to discuss Bed, Bath and Beyond workflow regarding preparation of book returns.	\$0.00	0.8	\$0.00
Anand, Rohan	Call with R. Siddhanta, G. Saxena (Deloitte) to discuss difference in beginning retained earnings in Harmon.	\$0.00	0.5	\$0.00
Anand, Rohan	Prepare draft book returns for Harmon entity.	\$0.00	0.7	\$0.00
Besic, Aida	Call with J. Younghans (Deloitte) and TA. Andrisano (Bed, Bath and Beyond) to discuss status of property tax notices and unpaid tax bills.	\$0.00	0.4	\$0.00
Besic, Aida	Approve property tax bills in property tax platform flow center.	\$0.00	2.0	\$0.00
Besic, Aida	Request the form 801A (2022 Business Equipment Tax Reimbursement) from the state of Maine to pull together the additional information needed to submit the form.	\$0.00	0.5	\$0.00
Brennan, Terence	Update tracker to reflect updated power of attorney status for Pennsylvania and Massachusetts.	\$0.00	0.5	\$0.00
Brennan, Terence	Review status of accounts to report to Doran for upcoming meeting.	\$0.00	0.5	\$0.00
Brennan, Terence	Meeting with D. Gittelman (Deloitte) to discuss inclusion of Deloitte Morristown team in process.	\$0.00	0.5	\$0.00
Jayavel, Sundar	Review Insurance 1120-PC (US corporate income tax return) tax workpaper and draft 1120-PC (US corporate income tax return) to sent comments back to V. Tiwari and I. Vijayan (Deloitte).	\$0.00	1.0	\$0.00

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Fees Sorted by Category for the Fee Period

June 26, 2023 - September 14, 2023

Date	Description	Rate	Hours	Fees
<i>Tax Compliance Services</i>				
08/24/2023				
Karimova, Liliya	Call with R. Siddhanta, G. Saxena (Deloitte) to discuss regarding the difference in Bed, Bath and Beyond beginning retained earnings.	\$0.00	0.7	\$0.00
Karimova, Liliya	Email to the A. Varshini and G. Saxena (Deloitte) with detailed assignment of work and instructions for Bed Bath & Beyond subsidiaries book returns.	\$0.00	0.5	\$0.00
Karimova, Liliya	Reconcile retained earnings for Bed Bath & Beyond Inc to reconcile the trial balance.	\$0.00	2.0	\$0.00
Krishna Yadav Bollaboina, Shiva	Process 18 tax bills pertaining to personal property tax for Bed Bath & Beyond Inc. and Buy Buy Baby Inc In property tax platform comparing the original bill to the delinquent bill before processing.	\$0.00	5.1	\$0.00
Lawler, Kristen	Review Oak insurance return.	\$0.00	1.0	\$0.00
Lawler, Kristen	Walkthrough with J. Webb (Deloitte) regarding the prepared return of Oak insurance.	\$0.00	1.0	\$0.00
McMahon, Sean	Review the IRC section 174 (amortization of research and experimental expenditures) research and development capitalization requirements as they relate to the Bed Bath and Beyond federal income tax return.	\$0.00	0.5	\$0.00
Moily, Nikita	Pull Bed, Bath and Beyond tax due report to assign it to staff for trial balance retrieval.	\$0.00	0.5	\$0.00
Montemarano, Tom	Call with Colorado Department of Revenue about amended Colorado income tax return refund status.	\$0.00	0.5	\$0.00
Reddy D, Venkat	Continue to process tax bill of business personal property by analyzing processing rules.	\$0.00	3.0	\$0.00
Saxena, Gaurav	Call with R. Siddhanta, R. Anand (Deloitte) to discuss regarding entities assigning for book return.	\$0.00	0.8	\$0.00

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Fees Sorted by Category for the Fee Period

June 26, 2023 - September 14, 2023

Date	Description	Rate	Hours	Fees
<i>Tax Compliance Services</i>				
08/24/2023				
Saxena, Gaurav	Call with R. Siddhanta, R. Anand (Deloitte) to discuss regarding the difference in the Harmon beginning retained earnings.	\$0.00	0.5	\$0.00
Saxena, Gaurav	Call with L. Karimova, R. Siddhanta (Deloitte) regarding differences in amounts as per trail balance.	\$0.00	0.7	\$0.00
Saxena, Gaurav	Import trial balance from Corptax to further update charts of accounts. Prepare Bed Bath and Beyond Inc book return.	\$0.00	3.9	\$0.00
Segni, Girma	Call Iowa tax authority for details on why power of attorney was rejected and update power of attorney representation certificate.	\$0.00	1.0	\$0.00
Siddhanta, Rumika	Call with T. Zhao (Deloitte) to discuss regarding the Bed, Bath and Beyond M-1 (pertaining to permanent and temporary differences between book income and tax income) upload file.	\$0.00	0.2	\$0.00
Siddhanta, Rumika	Call with G. Saxena, R. Anand (Deloitte) to discuss the steps for preparation Bed, Bath and Beyond book return.	\$0.00	0.8	\$0.00
Siddhanta, Rumika	Call with G. Saxena, R. Anand (Deloitte) to discuss regarding the difference in the Harmon beginning retained earnings for fiscal year ended Feb 25,2023.	\$0.00	0.5	\$0.00
Siddhanta, Rumika	Call with L. Karimova, G. Saxena (Deloitte) to discuss regarding the difference in Bed, Bath and Beyond beginning retained earnings for fiscal year ended Feb 25,2023.	\$0.00	0.7	\$0.00
Soni, Shivangi	Retrieve tax bills to process in property tax platform.	\$0.00	4.0	\$0.00

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Fees Sorted by Category for the Fee Period

June 26, 2023 - September 14, 2023

Date	Description	Rate	Hours	Fees
<i>Tax Compliance Services</i>				
08/24/2023				
Yamakawa(Zhao), Tong	Call with R. Siddhanta (Deloitte) to discuss regarding the Bed, Bath and Beyond M-1 (pertaining to permanent and temporary differences between book income and tax income) upload file.	\$0.00	0.2	\$0.00
Yamakawa(Zhao), Tong	Review the M-1 (pertaining to permanent and temporary differences between book income and tax income) upload file "financial year 2022 consolidating Bed, Bath and Beyond tax return taxable income workbook".	\$0.00	3.5	\$0.00
Youngmans, Jay	Call with A. Besic (Deloitte) and TA. Andrisano (Bed, Bath and Beyond) to discuss status of property tax notices and unpaid tax bills.	\$0.00	0.4	\$0.00
08/25/2023				
Anand, Rohan	Prepare Buy Buy entity draft book return to upload it to Intela for review by T. Yamakawa (Deloitte).	\$0.00	1.0	\$0.00
Anand, Rohan	Prepare Decorist entity draft book return to upload it to Intela for review by T. Yamakawa (Deloitte).	\$0.00	1.0	\$0.00
Anand, Rohan	Prepare Divested entity draft book return to upload it to Intela for review by T. Yamakawa (Deloitte).	\$0.00	1.0	\$0.00
Anand, Rohan	Prepare VSI entity draft book return to upload it to Intela for review by T. Yamakawa (Deloitte).	\$0.00	1.0	\$0.00
Anand, Rohan	Call with G. Saxena (Deloitte) for doubts in some cosmetic errors and other taxable income amounts were not matching issues clearance while preparing book return's for different entities.	\$0.00	2.0	\$0.00
Anand, Rohan	Prepare Proco entity draft book return to upload it to Intela for review by T. Yamakawa (Deloitte).	\$0.00	1.0	\$0.00
Anand, Rohan	Prepare Calco entity draft book return to upload it to Intela for review by T. Yamakawa (Deloitte).	\$0.00	1.0	\$0.00

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Fees Sorted by Category for the Fee Period

June 26, 2023 - September 14, 2023

Date	Description	Rate	Hours	Fees
<i>Tax Compliance Services</i>				
08/25/2023				
Besic, Aida	Approve property tax bills in property tax platform flow center.	\$0.00	1.5	\$0.00
Brennan, Terence	Meeting with D. Gittelman (Deloitte) to discuss status of Virginia and Arizona as well as new power of attorney states.	\$0.00	0.5	\$0.00
Brennan, Terence	Update new power of attorney to include Deloitte Morristown teams information.	\$0.00	0.5	\$0.00
Chen, Runzhi (Erica)	Review Iowa power of attorneys to respond back to G. Segni (Deloitte).	\$0.00	0.5	\$0.00
Guevara, Mariana	Reach out to Lauderdale county, Alabama regarding filing locations and lien date.	\$0.00	0.3	\$0.00
Guevara, Mariana	Reach out to Madison county, Alabama regarding filing locations and lien date.	\$0.00	0.3	\$0.00
Guevara, Mariana	Call with H. Swisher, J. Younghans (Deloitte), L. Crossen and TA. Andrisano (Bed, Bath and Beyond) to discuss tracking of unpaid property tax bills and other open items.	\$0.00	0.5	\$0.00
Guevara, Mariana	Reach out to Jefferson county, Alabama regarding filing locations and lien date.	\$0.00	0.5	\$0.00
Huang, Lucy	Call with L. Karimova, R. Siddhanta (Deloitte) to discuss regarding the differences in the Bed, Bath and Beyond beginning retained earnings for fiscal year ending February 25, 2023.	\$0.00	0.5	\$0.00
Jayavel, Sundar	Address K. Sorbera (Deloitte) comments regarding insurance 1120-PC (US corporate income tax return) tax workpaper and draft 1120-PC (US corporate income tax return) to send back to Kristen Sorbera for review.	\$0.00	0.5	\$0.00
Karimova, Liliya	Call with C. Rosa (Deloitte), TA. Andrisano and J. Berry (Bed, Bath and Beyond) regarding Canadian exit tax.	\$0.00	0.2	\$0.00

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Fees Sorted by Category for the Fee Period

June 26, 2023 - September 14, 2023

Date	Description	Rate	Hours	Fees
<i>Tax Compliance Services</i>				
08/25/2023				
Karimova, Liliya	Call with L. Huang, R. Siddhanta (Deloitte) to discuss regarding the differences in the Bed, Bath and Beyond beginning retained earnings.	\$0.00	0.5	\$0.00
Karimova, Liliya	Reply to J. Hebert (Deloitte) regarding available prior years information for brunch tax.	\$0.00	0.4	\$0.00
Karimova, Liliya	Download Bed, Bath and Beyond files pertaining to the trial balances in Canadian dollars from Intela to share with J. Hebert (Deloitte).	\$0.00	0.3	\$0.00
Krishna Yadav Bollaboina, Shiva	Update 11 tax bills pertaining to personal property tax for Bed Bath & Beyond Inc. and Buy Buy Baby Inc by retrieving, uploading and processing in OneSource Property Tax.	\$0.00	1.0	\$0.00
Krishna Yadav Bollaboina, Shiva	Call with V. Reddy (Deloitte) for sorting issues pertaining to bills retrieval for Orange County, California since multiple bills were showing up with same name and account number.	\$0.00	0.5	\$0.00
Lawler, Kristen	Review the Oak insurance return.	\$0.00	1.0	\$0.00
Moily, Nikita	Amend return prepared for Iredell county, North Carolina along with workpapers.	\$0.00	1.0	\$0.00
Moily, Nikita	Prepare Alabama returns for Bed, Bath and Beyond including closure letter and final edits made on the PDF.	\$0.00	1.2	\$0.00
Moily, Nikita	Retrieve 7 bills and process in property tax platform.	\$0.00	2.5	\$0.00
Reddy D, Venkat	Continue to process tax bill of business personal property by analyzing processing rules.	\$0.00	1.0	\$0.00
Saxena, Gaurav	Call with R. Anand (Deloitte) to discuss about the doubts and clarifications related to book return.	\$0.00	2.0	\$0.00
Saxena, Gaurav	Call with R. Siddhanta (Deloitte) to discuss regarding the Bed, Bath and Beyond book return status.	\$0.00	0.5	\$0.00

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Fees Sorted by Category for the Fee Period

June 26, 2023 - September 14, 2023

Date	Description	Rate	Hours	Fees
<i>Tax Compliance Services</i>				
08/25/2023				
Segni, Girma	Call Los Angeles revenue department to update tracker for sales liability amount.	\$0.00	1.0	\$0.00
Siddhanta, Rumika	Call with L. Huang, L. Karimova (Deloitte) to discuss regarding the differences in the Bed, Bath and Beyond beginning retained earnings for fiscal year ended Feb 25,2023.	\$0.00	0.5	\$0.00
Siddhanta, Rumika	Review the Bed, Bath and Beyond M-1 (pertaining to permanent and temporary differences between book income and tax income) upload file.	\$0.00	0.2	\$0.00
Siddhanta, Rumika	Call with G. Saxena (Deloitte) to discuss regarding the Bed, Bath and Beyond book return status.	\$0.00	0.5	\$0.00
Swisher, Holly	Discuss with M. Guevara, J. Younghans (Deloitte), L. Crossen, T. Andrisano (Bed, Bath and Beyond) tracking of unpaid property tax bills and other open items related to third party handling appeals to check value reductions achieved flow through to the tax	\$0.00	0.5	\$0.00
Yamakawa(Zhao), Tong	Review book return of Liberty Procurement Co Inc.	\$0.00	0.7	\$0.00
Yamakawa(Zhao), Tong	Review book return of Buy Buy Baby Inc.	\$0.00	0.7	\$0.00
Yamakawa(Zhao), Tong	Review book return of Harmon Store Inc.	\$0.00	1.0	\$0.00
Yamakawa(Zhao), Tong	Review book return of Decorist LLC.	\$0.00	0.7	\$0.00
Younghans, Jay	Call with H. Swisher, M. Guevara (Deloitte) and L. Crossen and TA. Andrisano (Bed, Bath and Beyond) to discuss tracking of unpaid property tax bills and other open items related to review of amounts paid for tax year 2022.	\$0.00	0.5	\$0.00
08/26/2023				
Anand, Rohan	Update the book return correction work sent by T. Zhao (Deloitte).	\$0.00	0.2	\$0.00

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Fees Sorted by Category for the Fee Period

June 26, 2023 - September 14, 2023

Date	Description	Rate	Hours	Fees
<i>Tax Compliance Services</i>				
08/26/2023				
Anand, Rohan	Prepare draft book return's for the different entities to upload them to Intela for T. Yamakawa (Deloitte) review with Bed, Bath and Beyond.	\$0.00	4.0	\$0.00
Guevara, Mariana	Review the West Virginia returns for Bed, Bath and Beyond, where the stores filed will be closed.	\$0.00	1.0	\$0.00
Saxena, Gaurav	Prepare Providence, Gwinnett and Gallery Place book return.	\$0.00	2.2	\$0.00
Siddhanta, Rumika	Call with T. Zhao (Deloitte) to discuss regarding the differences in the opening balance sheet for Harmon, Bed, Bath and Beyond, and Liberty Procurement Co Inc.	\$0.00	0.5	\$0.00
Yamakawa(Zhao), Tong	Review book return of Chef C Holdings.	\$0.00	0.5	\$0.00
Yamakawa(Zhao), Tong	Review book return of One King Lane LLC.	\$0.00	0.5	\$0.00
Yamakawa(Zhao), Tong	Call with R. Siddhanta (Deloitte) to discuss regarding the differences in the opening balances for balance sheet in Harmon, Bed, Bath and Beyond, and Proco.	\$0.00	0.5	\$0.00
Yamakawa(Zhao), Tong	Review book return of 2022 Bed Bath and Beyond of Gwinnett.	\$0.00	0.4	\$0.00
Yamakawa(Zhao), Tong	Review book return of 2022 Bed Bath and Beyond of Providence.	\$0.00	0.4	\$0.00
Yamakawa(Zhao), Tong	Review book return of Bed Bath and Beyond of Bakersfield.	\$0.00	0.5	\$0.00
Yamakawa(Zhao), Tong	Review book return of Bed Bath and Beyond of Ft. Lauderdale.	\$0.00	0.5	\$0.00
Yamakawa(Zhao), Tong	Review book return of 2022 Bed Bath and Beyond of Gallery Place LLC.	\$0.00	0.4	\$0.00
Yamakawa(Zhao), Tong	Review book return of 2022 Bed, Bath and Beyond Elimination.	\$0.00	0.5	\$0.00
08/28/2023				
Besic, Aida	Call Connecticut assessor's requesting information on filing the 2023 personal property returns.	\$0.00	2.0	\$0.00

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Fees Sorted by Category for the Fee Period

June 26, 2023 - September 14, 2023

Date	Description	Rate	Hours	Fees
<i>Tax Compliance Services</i>				
08/28/2023				
Besic, Aida	Review the property tax notices received in the mail from TA. Andrisano (Bed, Bath and Beyond).	\$0.00	1.5	\$0.00
Brennan, Terence	Check in with Deloitte Morristown team on status of the signatures on their power of attorneys.	\$0.00	0.2	\$0.00
Brennan, Terence	Review to edit Arizona power of attorney to address JTL comments.	\$0.00	0.5	\$0.00
Brennan, Terence	Meeting with D. Gittelman (Deloitte) to discuss status of state refund claims.	\$0.00	0.3	\$0.00
Elztahry, Sumaya	Research all 50 state's potential income and sales and use tax claims against Bed Bath & Beyond Inc. & Subs to sent all claim status to D. Gittelman (Deloitte).	\$0.00	3.5	\$0.00
Guevara, Mariana	Update West Virginia return 2023 by making corrections.	\$0.00	0.5	\$0.00
Karimova, Liliya	Call with R. Siddhanta (Deloitte) to discuss eliminations entities and custom grouping for Bed, Bath and Beyond and Harmon sub consolidated entities.	\$0.00	0.7	\$0.00
Karimova, Liliya	Review book returns for active Bed, Bath & Beyond subsidiaries.	\$0.00	2.8	\$0.00
Moily, Nikita	Review Alabama returns and closure letters.	\$0.00	2.0	\$0.00
Saxena, Gaurav	Call with R. Siddhanta (Deloitte) to discuss regarding the prior ending balances with the current year beginning balances.	\$0.00	1.1	\$0.00
Siddhanta, Rumika	Call with G. Saxena (Deloitte) to discuss regarding the difference in the prior year ending balance sheet with the current year beginning balance sheet of Bed Bath and Beyond Inc and subsidiaries.	\$0.00	1.0	\$0.00

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Fees Sorted by Category for the Fee Period

June 26, 2023 - September 14, 2023

Date	Description	Rate	Hours	Fees
<i>Tax Compliance Services</i>				
08/28/2023				
Siddhanta, Rumika	Call with L. Karimova (Deloitte) to discuss regarding eliminations entities and custom grouping for Bed, Bath and Beyond and Harmon sub consolidated entities.	\$0.00	0.7	\$0.00
Simpson, Brandon	Pull work in progress for L. Karimova (Deloitte) related to time incurred between January and April for financial year 2022 year end services.	\$0.00	0.4	\$0.00
Varshini V, AMRUTHA	Update returns on Bed Bath and Beyond entities such as Bed Bath & Beyond of Ft. Lauderdale, Bed Bath & Beyond of Bakersfield, Decorist, BBB Value Services and divested companies.	\$0.00	2.0	\$0.00
Wilson, Tiffany	Resolve an issue pertaining to the property tax software.	\$0.00	1.0	\$0.00
Younghans, Jay	Review Monongalia county West Virginia business personal property tax final returns.	\$0.00	0.2	\$0.00
08/29/2023				
Besic, Aida	Search for the missing tax bills from the property tax due report received from S. Nikita (Deloitte) on the Collector's websites.	\$0.00	2.0	\$0.00
Besic, Aida	Download the 2023 personal property return of West Virginia to upload it to Anybill.	\$0.00	1.5	\$0.00
Besic, Aida	Review the property tax due report received from S. Nikita (Deloitte).	\$0.00	0.5	\$0.00
Brennan, Terence	Mail Maine power of attorney.	\$0.00	0.4	\$0.00
Brennan, Terence	Coordinate with Deloitte internal mailing team mailing of Tennessee power of attorney.	\$0.00	0.3	\$0.00
Brennan, Terence	Coordinate with Deloitte internal mailing team regarding mailing of Kentucky power of attorney.	\$0.00	0.3	\$0.00
Brennan, Terence	Mail Nebraska power of attorney.	\$0.00	0.4	\$0.00

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Fees Sorted by Category for the Fee Period

June 26, 2023 - September 14, 2023

Date	Description	Rate	Hours	Fees
<i>Tax Compliance Services</i>				
08/29/2023				
Huang, Lucy	Call with L. Karimova (Deloitte) to discuss mapping and book adjustments to retained earnings.	\$0.00	0.5	\$0.00
Karimova, Liliya	Review draft of invoices to allocate payment between charge codes.	\$0.00	0.9	\$0.00
Karimova, Liliya	Call with L. Huang, R. Siddhanta, S. Lee, A. Kurnath (Deloitte), TA. Andrisano, J. Berry (Bed, Bath and Beyond) to discuss the Bed, Bath and Beyond open items for federal and multistate workstreams.	\$0.00	0.3	\$0.00
Karimova, Liliya	Review book returns for active Bed, Bath & Beyond subsidiaries.	\$0.00	2.2	\$0.00
Karimova, Liliya	Continue to review of book returns for active Bed, Bath & Beyond subsidiaries.	\$0.00	2.0	\$0.00
Karimova, Liliya	Sent information request to J. Perri and TA. Andrisano (Bed, Bath and Beyond) to clarify for adjustments in retained earnings account.	\$0.00	0.4	\$0.00
Karimova, Liliya	Call with L. Huang (Deloitte) to discuss mapping and book adjustments to retained earnings.	\$0.00	0.5	\$0.00
Saxena, Gaurav	Call with R. Siddhanta (Deloitte) relating to differences in beginning balances in top con (entity which includes all single entity and subcon).	\$0.00	0.7	\$0.00
Saxena, Gaurav	Add and remove customs groups.	\$0.00	1.5	\$0.00
Siddhanta, Rumika	Call with L. Huang, L. Karimova, S. Lee, A. Kurnath (Deloitte), TA. Andrisano, J. Berry (Bed, Bath and Beyond) to discuss the Bed, Bath and Beyond open items related to federal and state return for the fiscal year ended Feb 25, 2023.	\$0.00	0.3	\$0.00
Siddhanta, Rumika	Call with G. Saxena (Deloitte) relating to differences in beginning balance sheet of Bed Bath and Beyond Inc and subsidiaries top consolidated return.	\$0.00	0.7	\$0.00

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Fees Sorted by Category for the Fee Period

June 26, 2023 - September 14, 2023

Date	Description	Rate	Hours	Fees
<i>Tax Compliance Services</i>				
08/29/2023				
Varshini V, AMRUTHA	Made updates to the federal tax return (tax year ended 2-25-23) for the Bed Bath and Beyond group mentioned in the mail from L. Karimova (Deloitte).	\$0.00	3.0	\$0.00
Yamakawa(Zhao), Tong	Review book return for Bed, Bath and Beyond.	\$0.00	1.0	\$0.00
Yamakawa(Zhao), Tong	Review book return for Calco (Bed, Bath and Beyond of California).	\$0.00	1.0	\$0.00
08/30/2023				
Besic, Aida	Review 2023 Alabama personal property returns to further correct errors regarding checking off the correct boxes for each personal property return.	\$0.00	1.5	\$0.00
Guevara, Mariana	Review inactive closed accounts in OneSource property tax platform in California.	\$0.00	0.3	\$0.00
Guevara, Mariana	Review Michigan bills with delinquent taxes received to assess whether we already have them.	\$0.00	0.5	\$0.00
Huang, Lucy	Review Oak insurance book return for tax year ended 2023.	\$0.00	0.5	\$0.00
Karimova, Liliya	Call with O. Rodriguez (Deloitte) to discuss billing and out of scope fees.	\$0.00	0.4	\$0.00
Karimova, Liliya	Respond to inquiries from J. Perri and TA. Andrisano (Bed, Bath and Beyond) as it relates to the loss of equity investments and retained earnings.	\$0.00	0.5	\$0.00
Karimova, Liliya	Review current work in progress for July-23/August-23 charges to the billing code.	\$0.00	0.4	\$0.00
Karimova, Liliya	Reconcile updated consolidated trial balance for tax year 2022 provided by the C. Gibbs (Bed, Bath and Beyond).	\$0.00	4.0	\$0.00
Karimova, Liliya	Review book returns for active Bed, Bath & Beyond subsidiaries.	\$0.00	0.5	\$0.00
McMahon, Sean	Review form 1120 (U.S. Corporation income tax return) federal income tax return for Bed, Bath and Beyond.	\$0.00	1.0	\$0.00

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Fees Sorted by Category for the Fee Period

June 26, 2023 - September 14, 2023

Date	Description	Rate	Hours	Fees
<i>Tax Compliance Services</i>				
08/30/2023				
Saxena, Gaurav	Update to correct customs entity groupings in the Corptax (tax preparation) software for the Bed Bath and Beyond federal tax return for tax year ended 2-25-23.	\$0.00	0.9	\$0.00
Siddhanta, Rumika	Move the book returns of the real estate entities from Intela internal folder to external folder.	\$0.00	2.5	\$0.00
Siddhanta, Rumika	Call with T. Zhao (Deloitte) regarding book return status of the active entities of non real estate entities.	\$0.00	0.6	\$0.00
Siddhanta, Rumika	Call with G. Saxena (Deloitte) regarding the Bed, Bath and Beyond custom grouping for inclusion of the disregarded entities.	\$0.00	1.3	\$0.00
Varshini V, AMRUTHA	Reclass book as well as update comments given by L. Karimova and T. Zhao (Deloitte).	\$0.00	3.0	\$0.00
Yamakawa(Zhao), Tong	Review book return of 2022 Bed Bath and Beyond of Providence.	\$0.00	0.6	\$0.00
Yamakawa(Zhao), Tong	Call with R. Anand (Deloitte) regarding preparing book return for "Of a Kind" entity.	\$0.00	0.3	\$0.00
Yamakawa(Zhao), Tong	Call with R. Siddhanta (Deloitte) regarding book return status for Bed Bath and Beyond.	\$0.00	0.6	\$0.00
Yamakawa(Zhao), Tong	Review book return of 2022 Bed Bath and Beyond of Gallery Place LLC, proforma.	\$0.00	0.7	\$0.00
Yamakawa(Zhao), Tong	Review book return of 2022 Bed Bath and Beyond of Gwinnett proforma.	\$0.00	0.7	\$0.00
08/31/2023				
Anand, Rohan	Call with T. Zhao (Deloitte) regarding preparation of book return for current year "Of a Kind" entity.	\$0.00	0.3	\$0.00
Anand, Rohan	Prepare draft of "Of a Kind" entity Book Return as per T. Zhao (Deloitte) guidance under Bed, Bath and Beyond.	\$0.00	1.0	\$0.00

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Deloitte Tax LLP

Fees Sorted by Category for the Fee Period

June 26, 2023 - September 14, 2023

Date	Description	Rate	Hours	Fees
<i>Tax Compliance Services</i>				
08/31/2023				
Besic, Aida	Run property tax due report in OneSource property tax platform to send to S. Nikita (Deloitte) for tax bill retrieval.	\$0.00	0.5	\$0.00
Gillis, E'Ona	Scan to email property tax bills, assessments, notices and other items to M. Guevara and J. Younghans (Deloitte).	\$0.00	0.2	\$0.00
Karimova, Liliya	Call with C. Gibbs (Bed, Bath and Beyond) to discuss updates to the trial balance for the fiscal year end February 25, 2023.	\$0.00	0.7	\$0.00
Karimova, Liliya	Reconcile the updated consolidated trial balance for fiscal year end February 25, 2023.	\$0.00	1.9	\$0.00
Karimova, Liliya	Call with T. Zhao (Deloitte) to discuss trial balance reconciliation and tie outs to check updated amounts.	\$0.00	0.5	\$0.00
Karimova, Liliya	Call with T. Zhao (Deloitte) to discuss Corptax account mapping and trial balance import.	\$0.00	0.3	\$0.00
McMahon, Sean	Call with L. Crossen (Bed, Bath and Beyond), J. Piazza, S. Csan (Deloitte) to discuss tax strategy.	\$0.00	0.5	\$0.00
Moily, Nikita	Review closure letters for Alabama returns to edit and sent over to US.	\$0.00	1.7	\$0.00
Sanjana, Michelle	Sent email to Deloitte team regarding the required states which are to be filed online mandatorily but were mailed/filed via paper.	\$0.00	0.2	\$0.00
Yamakawa(Zhao), Tong	Analyze the trial balance from Bed Bath and Beyond using Bed Bath and Beyond master trial balance file.	\$0.00	3.0	\$0.00
Yamakawa(Zhao), Tong	Reclass Corptax account mapping regarding all entities.	\$0.00	2.0	\$0.00
Yamakawa(Zhao), Tong	Call with L. Karimova (Deloitte) to discuss Corptax account mapping and trial balance import for Bed Bath and Beyond.	\$0.00	0.3	\$0.00

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Fees Sorted by Category for the Fee Period

June 26, 2023 - September 14, 2023

Date	Description	Rate	Hours	Fees
<i>Tax Compliance Services</i>				
09/01/2023				
Anand, Rohan	Call with R. Siddhanta (Deloitte) regarding preparing book return for Harmon Store entity.	\$0.00	0.8	\$0.00
Anand, Rohan	Update draft federal book returns for Harmon, Calco and Proco entities.	\$0.00	2.0	\$0.00
Guevara, Mariana	Call with H. Swisher, J. Youngmans (Deloitte), L Crossen, T Andrisano (BBB) to discuss tracking of unpaid property tax bills and other open items.	\$0.00	0.2	\$0.00
Guevara, Mariana	Compile spreadsheet with updated tax bills out to 09/20.	\$0.00	0.5	\$0.00
Guevara, Mariana	Process CA bills to unpaid taxes report.	\$0.00	1.0	\$0.00
Guevara, Mariana	Review MA tax bills received.	\$0.00	0.5	\$0.00
Guevara, Mariana	Review TX unpaid bills to check whether they match bills received.	\$0.00	0.5	\$0.00
Karimova, Liliya	Call with A. Varshini (Deloitte) to discuss updated trial balance import and the unknown accounts mapping.	\$0.00	0.5	\$0.00
Karimova, Liliya	Email G. Saxena (Deloitte) regarding reconciliation of Retained Earnings on eliminations entity.	\$0.00	0.4	\$0.00
Karimova, Liliya	Perform trial balance review of updated Chart of Accounts and work on identifying the new accounts.	\$0.00	0.5	\$0.00
Karimova, Liliya	Email restructuring team (i.e., M. Sullivan and S. Fielding (Deloitte)) and client regarding updated trial balance for tax year ended 2-25-23.	\$0.00	0.3	\$0.00
Karimova, Liliya	Review federal book tax returns for the Bed Bath and Beyond group for tax year ended 2-25-23.	\$0.00	0.5	\$0.00
Moily, Nikita	Retrieve personal property tax bills online and process in OneSource Property Tax.	\$0.00	1.5	\$0.00
Moily, Nikita	Download document (Notices of Value & Tax Bills) to Intela as per M. Guevara's (Deloitte) request.	\$0.00	0.5	\$0.00

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Fees Sorted by Category for the Fee Period

June 26, 2023 - September 14, 2023

Date	Description	Rate	Hours	Fees
<i>Tax Compliance Services</i>				
09/01/2023				
Saxena, Gaurav	Prepare federal book tax returns for 3 entities in the Bed Bath and Beyond consolidated group.	\$0.00	2.8	\$0.00
Saxena, Gaurav	Call with R. Siddhanta (Deloitte) related to difference in prior year top consolidation balances.	\$0.00	0.5	\$0.00
Saxena, Gaurav	Continue to work on federal book tax returns for 3 entities in the Bed Bath and Beyond consolidated group for tax year ended 2-25-23.	\$0.00	1.3	\$0.00
Saxena, Gaurav	Call with V. Amrutha for review of trial balance correcting and trial balance importing into ctx.	\$0.00	1.2	\$0.00
Siddhanta, Rumika	Work on BBB C by C information.	\$0.00	1.0	\$0.00
Siddhanta, Rumika	Review tax return.	\$0.00	1.3	\$0.00
Siddhanta, Rumika	Review custom grouping and update the Bed Bath and Beyond top consolidation prior year balance.	\$0.00	1.5	\$0.00
Siddhanta, Rumika	Call with R. Anand (Deloitte) regarding preparing book return for Harmon Store entity.	\$0.00	0.8	\$0.00
Siddhanta, Rumika	Call with G. Saxena (Deloitte) related to difference in prior year top consolidated balances.	\$0.00	0.5	\$0.00
Soni, Shivangi	Process Washington County AR business personal property tax bills in property tax software system.	\$0.00	1.0	\$0.00
Swisher, Holly	Call with M. Guevara, J. Younghans (Deloitte), L Crossen, T Andrisano (BBB) to discuss tracking of unpaid property tax bills and other open items.	\$0.00	0.5	\$0.00
Varshini V, Amrutha	Call with A. Varshini(Deloitte) to discuss updated trial balance import and the unknown accounts mapping.	\$0.00	0.5	\$0.00
Varshini V, Amrutha	Work on tax mapping Import File and prepare the federal book returns for 3 entites of the Bed Bath and Beyond group.	\$0.00	4.5	\$0.00

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Fees Sorted by Category for the Fee Period

June 26, 2023 - September 14, 2023

Date	Description	Rate	Hours	Fees
<i>Tax Compliance Services</i>				
09/01/2023				
Yamakawa(Zhao), Tong	Review federal book tax return for the entity "Of a Kind" for tax year ended 2-25-23.	\$0.00	0.5	\$0.00
Yamakawa(Zhao), Tong	Review book return for Bed Bath & Beyond of California, LLC, after new trial balance imported.	\$0.00	0.5	\$0.00
Yamakawa(Zhao), Tong	Review book return for Harmon Stores, Inc. after new trial balance imported.	\$0.00	0.5	\$0.00
Yamakawa(Zhao), Tong	Review book return for Liberty Procurement Co Inc. after new trial balance imported.	\$0.00	0.5	\$0.00
Youngmans, Jay	Call with H. Swisher, M. Guevara (Deloitte), L Crossen, T Andrisano (BBB) to discuss tracking of unpaid property tax bills and other open items.	\$0.00	0.2	\$0.00
09/02/2023				
Karimova, Liliya	Review federal book tax returns for the Bed Bath and Beyond group for tax year ended 2-25-23.	\$0.00	2.0	\$0.00
Siddhanta, Rumika	Review federal book tax returns for the entities in the Bed Bath and Beyond consolidated group.	\$0.00	4.0	\$0.00
Siddhanta, Rumika	Work on Schedule M-3 reconciliation for the federal tax form 1120 for tax year ended 2-25-23.	\$0.00	2.0	\$0.00
09/04/2023				
Anand, Rohan	Clear comments to the Proco, Calco & Of A Kind entity book returns.	\$0.00	1.0	\$0.00
Karimova, Liliya	Review federal book tax returns for the Bed Bath and Beyond group for tax year ended 2-25-23.	\$0.00	2.1	\$0.00
Karimova, Liliya	Reply to client inquiry on outstanding items relates to IT forms preparation.	\$0.00	0.2	\$0.00
Karimova, Liliya	Call with G. Patni (Deloitte) to discuss client provided information for preparation of international tax forms.	\$0.00	0.7	\$0.00
Modi, Yash Suresh Kumar	Prepare federal tax return workpaper for meeting with L. Karimova (Deloitte) related to book tax differences.	\$0.00	0.7	\$0.00

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Fees Sorted by Category for the Fee Period

June 26, 2023 - September 14, 2023

Date	Description	Rate	Hours	Fees
<i>Tax Compliance Services</i>				
09/04/2023				
Moily, Nikita	Process 22 delinquent bills pertaining to personal property tax for various states & counties (Virginia, Michigan, California).	\$0.00	2.0	\$0.00
09/05/2023				
Anand, Rohan	Call with G. Saxena (Deloitte) for guidance in changes in BR's for Harmon, Proco, Calco & Of A Kind entity BR's as per Liliya's comments.	\$0.00	0.5	\$0.00
Anand, Rohan	Update federal book returns for Harmon, Proco, Calco & Of A Kind entity book returns for tax year ended 2-25-23.	\$0.00	2.5	\$0.00
Fuentes, Danny	Call with M. Stulce regarding Texas audit and assignment forms.	\$0.00	0.2	\$0.00
Karimova, Liliya	Call with G. Saxena (Deloitte) to discuss review notes on book returns.	\$0.00	0.9	\$0.00
Karimova, Liliya	Review updates made to book returns.	\$0.00	1.2	\$0.00
Karimova, Liliya	Email Deloitte transfer pricing team for Country by Country reporting.	\$0.00	0.2	\$0.00
Lee, Sam	Call with T. Andrisano, J. Berry (Bed Bath and Beyond), J. Piazza, S. Csan, F. Rivera, S. Patel, D. Gittleman (Deloitte) to discuss weekly status updates regarding state income tax refunds/audits and indirect tax audits.	\$0.00	0.5	\$0.00
Lee, Sam	Analyze next steps in response to Iowa income tax notice regarding 2021 tax year.	\$0.00	0.3	\$0.00
Lee, Sam	Provide correspondence to T. Andrisano (Bed Bath and Beyond) on potential tax lien for Maricopa County, Arizona.	\$0.00	0.3	\$0.00
Lee, Sam	Call with D. Gittelman (Deloitte) regarding state income tax updates and state income tax audit updates.	\$0.00	0.2	\$0.00
Lee, Sam	Review California income tax notice regarding change in control and determination of next steps.	\$0.00	0.7	\$0.00

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Fees Sorted by Category for the Fee Period

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Date	Description	Rate	Hours	Fees
<i>Tax Compliance Services</i>				
09/05/2023				
McMahon, Sean	Review federal income tax return form 1120 for BBB.	\$0.00	1.0	\$0.00
Modi, Yash Suresh Kumar	Prepare schedule K-2.	\$0.00	0.8	\$0.00
Modi, Yash Suresh Kumar	Prepare book tax difference workpaper.	\$0.00	1.1	\$0.00
Modi, Yash Suresh Kumar	Prepare IRS tax form 8865 workpaper.	\$0.00	0.6	\$0.00
Moily, Nikita	Process 22 Bills pertaining to Personal Property Tax for various states & counties (Virginia, Michigan, California etc.).	\$0.00	2.0	\$0.00
Saxena, Gaurav	Update the federal tax returns for the entities in the Bed Bath and Beyond consolidated group (BBB Elims, Decorist, BBB VSI, Harmon, BBBaby).	\$0.00	4.0	\$0.00
Saxena, Gaurav	Call with R. Anand (Deloitte) for guidance in changes in BR's for Harmon, Proco, Calco & Of A Kind entity BR's as per Liliya's comments.	\$0.00	0.5	\$0.00
Saxena, Gaurav	Call with L. Karimova (Deloitte) to discuss review notes on book returns.	\$0.00	0.9	\$0.00
Saxena, Gaurav	Call with A. Varshini, G. Saxena, L. Karimova(Deloitte) to review changes to mapping and discuss review notes to the book returns.	\$0.00	0.4	\$0.00
Saxena, Gaurav	Update Corptax mapping and reimported the trial balances for four entities in the Bed Bath and Beyond consolidated group for tax year ended 2-25-23.	\$0.00	2.2	\$0.00
Simpson, Brandon	Review Q1 through Q4 correspondence, both internal and external, for upload to Archive related to FY2022 tax provision services.	\$0.00	1.4	\$0.00
Swisher, Holly	Discussion on property tax liability and potentially forecasting for the 2023 tax season with L. Crossen (BBB) ,K. Percy, H. Swisher (Deloitte).	\$0.00	0.5	\$0.00

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Fees Sorted by Category for the Fee Period

June 26, 2023 - September 14, 2023

Date	Description	Rate	Hours	Fees
<i>Tax Compliance Services</i>				
09/06/2023				
Anand, Rohan	Call with G. Saxena (Deloitte) for guidance related to required reclasses for Proco, Calco & Of a Kind entity book returns. Also discussed the preparation of the subconsolidated Proco Co Inc.'s book return for tax year ended 2-25-23.	\$0.00	0.5	\$0.00
Anand, Rohan	Update federal book returns in the Bed Bath and Beyond federal consolidated group for tax year ended 2-25-23.	\$0.00	3.0	\$0.00
Huang, Lucy	Review federal book returns for tax year ended February 25, 2023 for Decorist.	\$0.00	0.4	\$0.00
Huang, Lucy	Call with L. Karimova (Deloitte) to discuss status on the book returns and BBB Canada LP Inc trial balance.	\$0.00	0.4	\$0.00
Huang, Lucy	Review federal book returns for tax year ended February 25, 2023 for BBB VSI.	\$0.00	0.5	\$0.00
Huang, Lucy	Review workpaper related to amended federal returns.	\$0.00	0.5	\$0.00
Karimova, Liliya	Call with B. Simpson (Deloitte) to discuss IRC Section 174 calculations.	\$0.00	0.2	\$0.00
Karimova, Liliya	Email L. Huang (Deloitte) related to IRC Section 174 and set up a call with Deloitte Specialist and Provision team.	\$0.00	0.6	\$0.00
Karimova, Liliya	Call with L. Huang (Deloitte) to discuss status on the book returns and BBB Canada LP Inc trial balance.	\$0.00	0.4	\$0.00
Karimova, Liliya	Emailed L. Huang (Deloitte) regarding country by country reporting.	\$0.00	0.6	\$0.00
Karimova, Liliya	Review prior year country by country reporting.	\$0.00	0.5	\$0.00
Karimova, Liliya	Perform payments reconciliation for the federal tax return for tax year ended 2-25-23.	\$0.00	0.4	\$0.00

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Fees Sorted by Category for the Fee Period

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Date	Description	Rate	Hours	Fees
<i>Tax Compliance Services</i>				
09/06/2023				
Karimova, Liliya	Call with R. Siddhanta, S. Lee (Deloitte), T. Anne, J. Berry (Client) to discuss the BBB open items for the federal tax return for tax year ended 2-25-23.	\$0.00	0.5	\$0.00
Karimova, Liliya	Perform book returns review for updates made by the team.	\$0.00	0.7	\$0.00
Koch, Ruth	The Deloitte Business Tax Services team in NJ sent Bed, Bath and Beyond property tax mail to process included assessments, tax bills, returns, notices for BBB property tax engagement team - M. Guevara, J. Youngmans (Deloitte).	\$0.00	2.7	\$0.00
Krishna Yadav Bollaboina, Shiva	Processed 2 Arapahoe county CO Delinquent bills on one source property tax and corrected the payee address with the latest address from the county website.	\$0.00	0.3	\$0.00
Lee, Sam	Call with B. McKibbin, J. Trachtenberg, D. Gittelman (Deloitte) to discuss state direct and indirect tax claims posted to Kroll and strategy for mitigation.	\$0.00	0.5	\$0.00
Lee, Sam	Call with L. Karimova, R. Siddhanta (Deloitte), T. Anne, J. Berry (Client) to discuss the open items for the federal and state tax returns for tax year ended 2-25-23.	\$0.00	0.5	\$0.00
McKibbin, Brendon	Call with S. Lee, J. Trachtenberg, D. Gittelman (Deloitte) to discuss state direct and indirect tax claims posted to Kroll and strategy for mitigation.	\$0.00	0.5	\$0.00
McMahon, Sean	Review status of state income and sales and use refund claims for BBB	\$0.00	1.0	\$0.00
Saxena, Gaurav	Update Harmon tax return.	\$0.00	0.9	\$0.00
Saxena, Gaurav	Update BBBaby book tax return.	\$0.00	1.2	\$0.00
Saxena, Gaurav	Prepare Harmon Subconsolidated federal tax return.	\$0.00	1.9	\$0.00

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Fees Sorted by Category for the Fee Period

June 26, 2023 - September 14, 2023

Date	Description	Rate	Hours	Fees
<i>Tax Compliance Services</i>				
09/06/2023				
Siddhanta, Rumika	Call with L. Karimova, S. Lee (Deloitte), T. Anne, J. Berry (Client) to discuss Bed Bath and Beyond open items for the federal and state tax returns for tax year ended 2-25-23.	\$0.00	0.5	\$0.00
Siddhanta, Rumika	Call with V. Amrutha (Deloitte) regarding the BBB Beginning balance.	\$0.00	1.5	\$0.00
Siddhanta, Rumika	Call with V. Amrutha (Deloitte) regarding the BBB Beginning balance and form 3800.	\$0.00	1.3	\$0.00
Simpson, Brandon	Call with L. Karimova (Deloitte) to discuss IRC Section 174 calculations.	\$0.00	0.2	\$0.00
Varshini V, Amrutha	Call with R. Siddhanta, V. Amrutha (Deloitte) regarding the BBB Beginning balance fixing and form 3800.	\$0.00	1.3	\$0.00
Varshini V, Amrutha	Call with R. Siddhanta, V. Amrutha (Deloitte) regarding the BBB Beginning balance.	\$0.00	1.0	\$0.00
Yamakawa(Zhao), Tong	Review Harmon Sub Cons book return.	\$0.00	0.5	\$0.00
Yamakawa(Zhao), Tong	Review of Harmon Stores book return.	\$0.00	0.5	\$0.00
Yamakawa(Zhao), Tong	Review BBB of California book return.	\$0.00	0.5	\$0.00
Yamakawa(Zhao), Tong	Review Consol Sub Liberty Procurement Co Inc book return.	\$0.00	0.5	\$0.00
Yamakawa(Zhao), Tong	Review Liberty Procurement book return.	\$0.00	0.5	\$0.00
Yamakawa(Zhao), Tong	Review Of A Kind book return.	\$0.00	0.5	\$0.00
Yamakawa(Zhao), Tong	Review BBB Inc book return.	\$0.00	0.5	\$0.00
Yamakawa(Zhao), Tong	Review Divested companies book return.	\$0.00	0.5	\$0.00
Younghans, Jay	Research Maricopa County AZ potential personal property tax lien notices.	\$0.00	0.4	\$0.00
09/07/2023				
Besic, Aida	Review Property Tax Due Report for missing Property Tax Bills in Texas.	\$0.00	1.0	\$0.00
Brennan, Terence	Review California tax audit notices.	\$0.00	0.7	\$0.00

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Fees Sorted by Category for the Fee Period

June 26, 2023 - September 14, 2023

Date	Description	Rate	Hours	Fees
<i>Tax Compliance Services</i>				
09/07/2023				
Huang, Lucy	Review federal book returns for year ended Feb 25, 2023 for harmon.	\$0.00	0.6	\$0.00
Huang, Lucy	Review federal book returns for year ended Feb 25, 2023 for BBBaby.	\$0.00	0.4	\$0.00
Huang, Lucy	Review federal book returns for year ended Feb 25, 2023 for Of a Kind.	\$0.00	0.4	\$0.00
Huang, Lucy	Review federal book returns for year ended Feb 25, 2023 for Liberty Procurement.	\$0.00	0.7	\$0.00
Huang, Lucy	Review federal book returns for year ended Feb 25, 2023 for BBB California.	\$0.00	0.6	\$0.00
Huang, Lucy	Review federal book returns for year ended Feb 25, 2023 for Eliminations entity.	\$0.00	0.4	\$0.00
Krishna Yadav Bollaboina, Shiva	Processed 22 delinquent personal property tax bills for Williamson, Wichita, Taylor, Travis, Nueces, Parker, Potter, Smith, Grapevine-Colleyville Texas Counties for payment.	\$0.00	1.7	\$0.00
Krishna Yadav Bollaboina, Shiva	Reviewed past due bills for Delta, Farmington Hills, Novi, Auburn Hills, Michigan to confirm if it has been paid or if there is a delinquent amount left due for processing.	\$0.00	1.3	\$0.00
Lee, Sam	Review updated response from Illinois on offer of compromise for Illinois income tax audit.	\$0.00	0.8	\$0.00
McMahon, Sean	Review federal income tax return form 1120 for BBB.	\$0.00	1.0	\$0.00
Moily, Nikita	Sort Batch 1 (zip file sent containing 3 batches of PDFs) containing Notices of Value and Tax Bills relating to Property Tax provided by client for recording in OneSource Property Tax.	\$0.00	4.0	\$0.00
Siddhanta, Rumika	Review the variances found in the book/tax adjustments upload template.	\$0.00	3.5	\$0.00
Yamakawa(Zhao), Tong	Review federal tax book return for Harmon Subconsolidated entity.	\$0.00	0.5	\$0.00

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Fees Sorted by Category for the Fee Period

June 26, 2023 - September 14, 2023

Date	Description	Rate	Hours	Fees
<i>Tax Compliance Services</i>				
09/08/2023				
Anand, Rohan	Call with G. Saxena (Deloitte) on questions related to Bed Bath & Beyond subconsolidated federal tax return for tax year ended 2-25-23.	\$0.00	1.0	\$0.00
Anand, Rohan	Call with L. Karimova (Deloitte) for differences in the beginning retained earnings at the Bed Bath & Beyond subconsolidated federal tax return and issues populating voting Percentage.	\$0.00	0.8	\$0.00
Anand, Rohan	Prepare Sub Cons return.	\$0.00	1.2	\$0.00
Besic, Aida	Audits	\$0.00	3.0	\$0.00
Guevara, Mariana	Call with M. Guevara (Deloitte) to discuss research for potential 2022 amended return filings.	\$0.00	0.5	\$0.00
Karimova, Liliya	Call with L. Huang, A. Bhaskar, J. Kotaj (Deloitte) to discuss estimated hours to complete federal compliance.	\$0.00	0.6	\$0.00
Karimova, Liliya	Call with R. Anand (Deloitte) to review differences in the beginning retained earnings at the BBB Inc Subconsolidated federal tax return and issues populating ownership percentage on Schedule K of Form 1120.	\$0.00	0.8	\$0.00
Krishna Yadav Bollaboina, Shiva	Called Harris, Bexar, Dallas, Tarrant, Harris MUD, Cypress ISD, to confirm the current tax amounts due including penalties.	\$0.00	2.0	\$0.00
Krishna Yadav Bollaboina, Shiva	Processed 25 personal property tax bills for DeKalb, Gwinnett, Muscogee, Fayette, Hall and Chatham County Georgia.	\$0.00	2.2	\$0.00
Krishna Yadav Bollaboina, Shiva	Review all Texas accounts in Onesource Property Tax System to confirm which has the correct delinquent tax bill amounts processed and which did not .	\$0.00	0.9	\$0.00

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Fees Sorted by Category for the Fee Period

June 26, 2023 - September 14, 2023

Date	Description	Rate	Hours	Fees
<i>Tax Compliance Services</i>				
09/08/2023				
Krishna Yadav Bollaboina, Shiva	Cross checked accounts for Adams, Larimer, Arapahoe County Colorado in property tax system to confirm if they have been paid and which are past due in order to determine what we need to retrieve.	\$0.00	0.9	\$0.00
Molly, Nikita	Sort Batch 2 and 3 ((zip file sent containing 5 batches of PDFs) containing Notices of Value and Tax Bills relating to Property Tax provided by client for recording in OneSource Property Tax.	\$0.00	6.0	\$0.00
Saxena, Gaurav	Updated M1 workpaper and added new account into corptax after review.	\$0.00	4.0	\$0.00
Saxena, Gaurav	Call with R. Anand (Deloitte) related to Bed Bath & Beyond Subconsolidation for the federal tax return for tax year ended 2-25-23.	\$0.00	1.0	\$0.00
Younghans, Jay	Review Jefferson County AL business personal property tax returns.	\$0.00	0.5	\$0.00
Younghans, Jay	Call with M. Guevara (Deloitte) to discuss research for potential 2022 amended return filings.	\$0.00	0.5	\$0.00
09/09/2023				
Karimova, Liliya	Review BBB Single entity book return, Harmon/Proco/BBB&LLC subconsolidated book returns.	\$0.00	2.5	\$0.00
09/11/2023				
Anand, Rohan	Clear notes to subconsolidated federal income tax return for Liberty (for tax year ended 2-25-23).	\$0.00	1.3	\$0.00
Anand, Rohan	Call with R. Siddhanta, V. Amrutha, T. Yamakawa, G. Saxena (Deloitte), Y. Tong, A. Rohan regarding BBB tax reconciliation preparation.	\$0.00	0.7	\$0.00
Besic, Aida	Run property tax due report for outstanding tax year 2022 property tax bills from 01/01/2023 - 09/30/2023.	\$0.00	0.5	\$0.00

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Bed Bath & Beyond Inc.

Deloitte Tax LLP

Fees Sorted by Category for the Fee Period

June 26, 2023 - September 14, 2023

Date	Description	Rate	Hours	Fees
<i>Tax Compliance Services</i>				
09/11/2023				
Besic, Aida	Analyze the property tax due report for outstanding 2022 tax year Texas property tax bills and compare report to what was previously exported for the check request.	\$0.00	2.0	\$0.00
Huang, Lucy	Call (partial) with T. Andrisano, J. Berry (BBBY), S. Healy, F. Rivera, S. Csan, S. Patel (Deloitte) to discuss weekly sales and use tax audit updates for BBBY	\$0.00	0.5	\$0.00
Huang, Lucy	Email D. Gittelman, A. Kurnath (Deloitte) regarding status of state income tax refund, audits and tax year ended February 25, 2023 tax returns.	\$0.00	0.4	\$0.00
Karimova, Liliya	Call with T. Yamakawa (Deloitte) to discuss top consolidated book return, Form 3800 - general business tax credit carry forward and Form4562 tax depreciation.	\$0.00	0.5	\$0.00
Karimova, Liliya	Call with G. Saxena (Deloitte) to discuss adjusting journal entries needed to pass on Harmon subconsolidated book return.	\$0.00	0.4	\$0.00
Karimova, Liliya	Prepare summary of work in progress related to the federal tax return for Bed Bath and Beyond for tax year ended 2-25-23.	\$0.00	1.5	\$0.00
Krishna Yadav Bollaboina, Shiva	Processed 24 delinquent tax bills for Spokane, Thurston, Whatcom, Skagit, Pierce, and King WA for payment.	\$0.00	2.6	\$0.00
Krishna Yadav Bollaboina, Shiva	Checked with Hamilton, Hendricks, Johnson, Lake and Marion County, IN to confirm delinquent past due total in order to process correct amount due with penalties.	\$0.00	2.4	\$0.00
Moily, Nikita	Review 67 documents pending in Data Entry stage in OneSource Property Tax.	\$0.00	7.0	\$0.00
Saxena, Gaurav	Update Harmon subconsolidated federal book tax return.	\$0.00	3.6	\$0.00

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Fees Sorted by Category for the Fee Period

June 26, 2023 - September 14, 2023

Date	Description	Rate	Hours	Fees
<i>Tax Compliance Services</i>				
09/11/2023				
Saxena, Gaurav	Call with L. Karimova (Deloitte) to discuss adjusting journal entries needed to pass on Harmon subconsolidated book return.	\$0.00	0.4	\$0.00
Saxena, Gaurav	Call with R. Siddhanta, V. Amrutha, R. Anand, T. Yamakawa (Deloitte), Y. Tong, A. Rohan regarding BBB tax reconciliation preparation.	\$0.00	0.7	\$0.00
Saxena, Gaurav	Continue to update Harmon Subconsolidation federal tax return and uploaded to intela.	\$0.00	1.7	\$0.00
Siddhanta, Rumika	Call with V. Amrutha, R. Anand, T. Yamakawa, G. Saxena (Deloitte), Y. Tong, A. Rohan regarding BBB tax reconciliation preparation.	\$0.00	0.7	\$0.00
Simpson, Brandon	Prepare internal Archive related to FY2022 tax provision services.	\$0.00	0.5	\$0.00
Varshini V, Amrutha	Call with R. Siddhanta, R. Anand, T. Yamakawa, G. Saxena (Deloitte), Y. Tong, A. Rohan regarding BBB tax reconciliation preparation.	\$0.00	0.7	\$0.00
Yamakawa(Zhao), Tong	Call with L. Karimova (Deloitte) to discuss top consolidated book return, Form 3800 - general business tax credit carry forward and Form4562 tax depreciation.	\$0.00	0.5	\$0.00
Yamakawa(Zhao), Tong	Call with R. Siddhanta, V. Amrutha, R. Anand, G. Saxena (Deloitte), Y. Tong, A. Rohan regarding BBB tax reconciliation preparation.	\$0.00	0.7	\$0.00
09/12/2023				
Besic, Aida	Review property tax payments and bills for tax year 2022 property tax bills.	\$0.00	3.0	\$0.00
Besic, Aida	Review and approve property tax bills in OneSource Workflow Center.	\$0.00	2.0	\$0.00
Farooqi, Haifa	Prepare NIL tax return.	\$0.00	0.3	\$0.00
Huang, Lucy	Review various book/tax adjustments as it relates to the tax year ended February 25, 2023 federal tax return.	\$0.00	1.4	\$0.00

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Fees Sorted by Category for the Fee Period

June 26, 2023 - September 14, 2023

Date	Description	Rate	Hours	Fees
<i>Tax Compliance Services</i>				
09/12/2023				
Karimova, Liliya	Meeting with T. Andrisano, J. Berry (Bed Bath) to discuss compiled trial balance for BBB Canada LP Inc.	\$0.00	0.5	\$0.00
Karimova, Liliya	Prepare trial balance for BBB Canada LP Inc.	\$0.00	0.5	\$0.00
Karimova, Liliya	Call with J. Herbert-Vendramini (Deloitte Canada) to discuss Canadian Tax Return for BBB Canada LP Inc.	\$0.00	0.3	\$0.00
Karimova, Liliya	Call with G. Saxena (Deloitte) to work on reconciliation of balances on the top consolidated return for Bed Bath and Beyond and Subsidiaries.	\$0.00	1.8	\$0.00
Karimova, Liliya	Meeting with J. Berry (Bed Bath) to discuss reconciliation for tax depreciation for Bed Bath and Beyond active entities.	\$0.00	1.0	\$0.00
Karimova, Liliya	Meeting with T. Andrisano, J. Berry (Bed Bath) to discuss impairment and tax treatment for gain/loss on impaired assets.	\$0.00	2.0	\$0.00
Karimova, Liliya	Call with L. Huang, R. Siddhanta, A. Kurnath, O. Rodriguez (Deloitte), T. Andrisano, J. Berry (Bed Bath and Beyond) to discuss current status of fiscal year ended February 25, 2023 federal, state and Puerto Rico tax returns.	\$0.00	0.5	\$0.00
Krishna Yadav Bollaboina, Shiva	Processed 6 delinquent tax bills for Nevada, VA, and CO.	\$0.00	0.8	\$0.00
Lee, Sam	Call with D. Gittelman (Deloitte) regarding updates to state income tax refund pursuits and state income tax audit summary.	\$0.00	0.5	\$0.00
Modi, Yash Suresh Kumar	Update E&P adjustments.	\$0.00	0.5	\$0.00
Modi, Yash Suresh Kumar	Prepare IRS tax Form 8865 for tax year ended 2-25-23.	\$0.00	1.0	\$0.00
Moily, Nikita	Review 38 documents pending in Index Document which is a stage processed in Workflow Centre.	\$0.00	4.0	\$0.00

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Fees Sorted by Category for the Fee Period

June 26, 2023 - September 14, 2023

Date	Description	Rate	Hours	Fees
<i>Tax Compliance Services</i>				
09/12/2023				
Moily, Nikita	Meeting with J. Younghans, A. Besic, V. Reddy (Deloitte) regarding TX outstanding tax bills and processing in OneSource property tax software.	\$0.00	0.5	\$0.00
Moily, Nikita	Prepare 2023 Jefferson County, AL personal property return for Buy Buy Baby.	\$0.00	0.5	\$0.00
Reddy D, Venkat	Process personal property tax assessment notices and tax bills of several counties, in Workflow Centre the documents are processed for recording in software.	\$0.00	2.0	\$0.00
Saxena, Gaurav	Prepare BBB Top Consolidation federal Book tax return for tax year ended 2-25-23.	\$0.00	4.0	\$0.00
Saxena, Gaurav	Call with L. Karimova (Deloitte) to work on reconciliation of balances on the top consolidated return for Bed Bath and Beyond and Subsidiaries.	\$0.00	1.8	\$0.00
Saxena, Gaurav	Upload LD100A of sub cons in intela.	\$0.00	0.9	\$0.00
Siddhanta, Rumika	Call with L. Karimova, L. Huang, A. Kurnath, O. Rodriguez (Deloitte), T. Andrisano, J. Berry (Bed Bath and Beyond) to discuss current status of fiscal year ended February 25, 2023 federal, state and Puerto Rico tax returns.	\$0.00	0.5	\$0.00
Siddhanta, Rumika	Call with T. Yamakawa, Y. Tong (Deloitte) regarding the BBB Top consolidated tax return preparation.	\$0.00	1.3	\$0.00
Yamakawa(Zhao), Tong	Perform depreciation reconciliation for Form 4562.	\$0.00	1.0	\$0.00
Yamakawa(Zhao), Tong	Review supporting tax workpapers for Bed Bath and Beyond federal tax return for tax year ended 2-25-23.	\$0.00	1.0	\$0.00
Yamakawa(Zhao), Tong	Call with R. Siddhanta, Y. Tong (Deloitte) regarding the BBB Top consolidated tax return preparation.	\$0.00	1.3	\$0.00

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Fees Sorted by Category for the Fee Period

June 26, 2023 - September 14, 2023

Date	Description	Rate	Hours	Fees
<i>Tax Compliance Services</i>				
09/12/2023				
Younghans, Jay	Meeting with A. Basic, V. Reddy, N. Moily (Deloitte) to discuss TX outstanding tax bills and processing in OneSource property tax software.	\$0.00	0.5	\$0.00
09/13/2023				
Besic, Aida	Download the 2023 CA property tax bills.	\$0.00	0.5	\$0.00
Besic, Aida	Retract the additional 2022 Texas property tax payments in OneSource added for penalty and interest.	\$0.00	1.5	\$0.00
Besic, Aida	Review the property tax bills for California in the mail received T. Andrisano (BBB).	\$0.00	1.0	\$0.00
Besic, Aida	Review 2023 AL property tax return.	\$0.00	0.5	\$0.00
Besic, Aida	Review 2023 Amended Iridell, NC property tax return.	\$0.00	1.0	\$0.00
Huang, Lucy	Review book/tax adjustments for tax year ended February 25, 2023 federal tax return.	\$0.00	0.7	\$0.00
Karimova, Liliya	Call with L. Huang, M. Soliman (Deloitte) to discuss the process of closing Bed Bath and Beyond books.	\$0.00	0.3	\$0.00
Lee, Sam	Analyze multistate treatment of net operating loss (NOL) carrybacks to assess state conformity to a NOL carried back for federal tax purposes in tax year 2020 to assess potential for state income tax refunds.	\$0.00	2.0	\$0.00
Saxena, Gaurav	Review and upload Bed Bath and Beyond top consolidation Book tax return and supporting workpapers into Intela.	\$0.00	1.5	\$0.00
Soliman, Mohamed or Moe	Call with L. Huang, L. Karimova (Deloitte) to discuss the process of closing Bed Bath and Beyond books.	\$0.00	0.3	\$0.00
09/14/2023				
Besic, Aida	Research 2023 Orange County, CA and Los Angeles County, CA Property Tax Bills on the collector's websites.	\$0.00	0.5	\$0.00

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Fees Sorted by Category for the Fee Period

June 26, 2023 - September 14, 2023

Date	Description	Rate	Hours	Fees
<i>Tax Compliance Services</i>				
09/14/2023				
Karimova, Liliya	Call with Y. Tong (Deloitte) regarding the BBB Top consolidated tax return preparation.	\$0.00	0.5	\$0.00
Lee, Sam	Call with T. Montemarano (Deloitte) regarding net operating loss (NOL) treatment for states, prepare list of states allowing NOL carryback for 2020.	\$0.00	0.2	\$0.00
Moily, Nikita	Prepare 2023 Calhoun County, AL personal property return for Bed Bath & Beyond Inc.	\$0.00	0.5	\$0.00
Montemarano, Tom	Call with S. Lee (Deloitte) regarding net operating loss (NOL) treatment for states, prepare list of states allowing NOL carryback for 2020.	\$0.00	0.2	\$0.00
Reddy D, Venkat	Review personal property tax assessment notices and tax bills of several counties - In Workflow Centre the documents processed are verified before sent to approval stage.	\$0.00	3.0	\$0.00
Yamakawa(Zhao), Tong	Call with K. Liliya, Y. Tong (Deloitte) regarding the BBB Top consolidated tax return preparation.	\$0.00	0.5	\$0.00
Youngmans, Jay	Review property tax fees for 2024 filings.	\$0.00	0.3	\$0.00
Subtotal for Tax Compliance Services:			1,384.9	\$0.00

Tax Provision Services

06/26/2023				
Lian, Lindsay	Prepare Transmittal Letter for Bed Bath and Beyond tax provision.	\$250.00	1.6	\$400.00
06/27/2023				
Lian, Lindsay	Prepare Transmittal Letter for Bed Bath and Beyond tax provision.	\$250.00	4.0	\$1,000.00

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Fees Sorted by Category for the Fee Period

June 26, 2023 - September 14, 2023

Date	Description	Rate	Hours	Fees
<i>Tax Provision Services</i>				
06/28/2023				
Lian, Lindsay	Call with B. Simpson (Deloitte) to discuss documentation for Bed Bath and Beyond's fiscal 2022 provision services.	\$250.00	0.4	\$100.00
Lian, Lindsay	Update internal Archivelt (document retention site) .	\$250.00	0.6	\$150.00
Lian, Lindsay	Update Transmittal Letter.	\$250.00	0.4	\$100.00
Simpson, Brandon	Call with L. Lian (Deloitte) to discuss documentation for Bed Bath and Beyond's fiscal 2022 provision services.	\$500.00	0.4	\$200.00
08/21/2023				
Lian, Lindsay	Prepare the Bed, Bath and Beyond quarter 4 2022 and Archivelt process for saving all deliverables and related correspondences.	\$250.00	3.0	\$750.00
08/22/2023				
Lian, Lindsay	Draft email to B. Simpson (Deloitte) regarding Bed, Bath and Beyond quarter 4 2022 transmittal letter.	\$250.00	0.5	\$125.00
08/24/2023				
Lian, Lindsay	Continue to prepare the Bed, Bath and Beyond quarter 4 2022 and Archivelt process for saving all deliverables and related correspondences.	\$250.00	1.0	\$250.00
08/25/2023				
Lian, Lindsay	Continue to prepare the Bed, Bath and Beyond quarter 4 2022 and Archivelt process for saving all deliverables and related correspondences.	\$250.00	1.0	\$250.00
Subtotal for Tax Provision Services:			12.9	\$3,325.00

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Deloitte Tax LLP

Fees Sorted by Category for the Fee Period

June 26, 2023 - September 14, 2023

Date	Description	Rate	Hours	Fees
<i>Tax Restructuring Services</i>				
06/26/2023				
Chatten, Colin	Call with E. Tzavelis, S. Fielding, M. Sullivan, L. Karimova, B. Simpson, J. Genova (Deloitte) regarding tax basis balance sheets and related tax information requests.	\$500.00	0.5	\$250.00
Corrigan, Kevin	Call with D. Janosik (Deloitte) discussing outstanding notices, review progress.	\$600.00	0.6	\$360.00
Fielding, Stephen	Call with T. Davis (Kirkland), T. Andrisano (BBB), E. Tzavelis, B. Simpson (Deloitte) regarding tax basis balance sheets needed for various modeling workstreams.	\$600.00	0.5	\$300.00
Fielding, Stephen	Call with E. Tzavelis, C. Chatten, M. Sullivan, L. Karimova, B. Simpson, J. Genova (Deloitte) regarding tax basis balance sheets and related tax information requests.	\$600.00	0.5	\$300.00
Genova, Joseph	Call with E. Tzavelis, S. Fielding, C. Chatten, M. Sullivan, L. Karimova, B. Simpson (Deloitte) regarding tax basis balance sheets and related tax information requests.	\$200.00	0.5	\$100.00
Karimova, Liliya	Call with E. Tzavelis, S. Fielding, C. Chatten, M. Sullivan, B. Simpson, J. Genova (Deloitte) regarding tax basis balance sheets and related tax information requests.	\$500.00	0.5	\$250.00
Kumar, Chaitanya	Update capital change analysis for the year 2008.	\$200.00	0.6	\$120.00
Kumar, Chaitanya	Update capital change analysis for the year 2007.	\$200.00	0.7	\$140.00
Kumar, Chaitanya	Update capital change analysis for the year 2011 to 2017.	\$200.00	2.1	\$420.00
Kumar, Chaitanya	Update capital change analysis for the year 2020.	\$200.00	0.3	\$60.00
Kumar, Chaitanya	Update basis for the year 2007 through 2017.	\$200.00	1.4	\$280.00
Kumar, Chaitanya	Update basis for the year 2020.	\$200.00	0.9	\$180.00

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Fees Sorted by Category for the Fee Period

June 26, 2023 - September 14, 2023

Date	Description	Rate	Hours	Fees
<i>Tax Restructuring Services</i>				
06/26/2023				
Piazza, Jim	Review emails regarding Buy Buy Baby tax basis balance sheet.	\$670.00	0.6	\$402.00
Sullivan, Megan	Call with E. Tzavelis, S. Fielding, C. Chatten, L. Karimova, B. Simpson, J. Genova (Deloitte) regarding tax basis balance sheets and related tax information requests.	\$500.00	0.5	\$250.00
Sullivan, Megan	Review trial balances provided by T. Andrisano (Bed Bath & Beyond).	\$500.00	1.8	\$900.00
Tzavelis, Elias	Call with S. Fielding, C. Chatten, M. Sullivan, L. Karimova, B. Simpson, J. Genova (Deloitte) regarding tax basis balance sheets and related tax information requests.	\$670.00	0.5	\$335.00
Tzavelis, Elias	Call with T. Davis (Kirkland), T. Andrisano (BBB), S. Fielding, B. Simpson (Deloitte) regarding tax basis balance sheets needed for various modeling workstreams.	\$670.00	0.5	\$335.00
06/27/2023				
Chatten, Colin	Call with S. Fielding, M. Sullivan, J. Genova (Deloitte) regarding tax basis balance sheets and related information tax requests.	\$500.00	0.3	\$150.00
Fielding, Stephen	Review tax basis balance sheet prepared by T. Andrianso (BBB).	\$600.00	1.4	\$840.00
Fielding, Stephen	Call with M. Sullivan (Deloitte) to discuss trial balances and activity by legal entity.	\$600.00	0.2	\$120.00
Fielding, Stephen	Call with C. Chatten, M. Sullivan, J. Genova (Deloitte) regarding tax basis balance sheets and related information tax requests.	\$600.00	0.3	\$180.00
Genova, Joseph	Call with M. Sullivan, L. Lian, B. Simpson (Deloitte) regarding review of Bed Bath & Beyonds tax attribute schedule along with files showing deferred tax assets and liabilities of Bed Bath and Beyond.	\$200.00	0.6	\$120.00

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Fees Sorted by Category for the Fee Period

June 26, 2023 - September 14, 2023

Date	Description	Rate	Hours	Fees
<i>Tax Restructuring Services</i>				
06/27/2023				
Genova, Joseph	Call with S. Fielding, C. Chatten, M. Sullivan (Deloitte) regarding tax basis balance sheets and related information tax requests.	\$200.00	0.3	\$60.00
Karimova, Liliya	Call with M. Sullivan (Deloitte) to discuss trial balances and activity by legal entity related to tax basis balance sheet.	\$500.00	0.2	\$100.00
Lian, Lindsay	Call with M. Sullivan, B. Simpson, J. Genova (Deloitte) regarding review of Bed Bath & Beyonds tax attribute schedule along with files showing deferred tax assets and deferred tax liabilities of Bed Bath and Beyond.	\$250.00	0.6	\$150.00
Sullivan, Megan	Review account mapping of trial balances by entity.	\$500.00	0.5	\$250.00
Sullivan, Megan	Call with S. Fielding (Deloitte) to discuss trial balances and activity by legal entity.	\$500.00	0.2	\$100.00
Sullivan, Megan	Call with S. Fielding, C. Chatten, J. Genova (Deloitte) regarding tax basis balance sheets and related information tax requests.	\$500.00	0.3	\$150.00
Sullivan, Megan	Call with L. Karimova (Deloitte) to discuss trial balances and activity by legal entity.	\$500.00	0.2	\$100.00
Sullivan, Megan	Call with L. Lian, B. Simpson, J. Genova (Deloitte) regarding review of Bed Bath & Beyonds tax attribute schedule along with files showing deferred tax assets and liabilities of Bed Bath.	\$500.00	0.6	\$300.00
06/28/2023				
Chatten, Colin	Call with S. Fielding (partial) E. Tzavelis, L. Huang, L. Karimova, B. Simpson, J. Genova, M. Sullivan (Deloitte), J. Lykin, T. Andrisano, J. Perri (BBB) regarding review of Bed Bath & Beyonds financial statements along with related tax information reques	\$500.00	0.6	\$300.00

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Fees Sorted by Category for the Fee Period

June 26, 2023 - September 14, 2023

Date	Description	Rate	Hours	Fees
<i>Tax Restructuring Services</i>				
06/28/2023				
Chatten, Colin	Review updated legal structure chart.	\$500.00	0.3	\$150.00
Fielding, Stephen	Review organization chart for inclusion in stock basis study.	\$600.00	0.3	\$180.00
Fielding, Stephen	Review trial balance provided by Bed Bath & Company.	\$600.00	1.2	\$720.00
Fielding, Stephen	Call (partial) with E. Tzavelis, L. Huang, L. Karimova, B. Simpson, J. Genova, C. Chatten, M. Sullivan (Deloitte), J. Lykin, T. Andrisano, J. Perri (BBB) regarding review of Bed Bath & Beyonds financial statements along with related tax information reques	\$600.00	0.5	\$300.00
Genova, Joseph	Prepare organization chart of Bed Bath & Beyonds corporate structure using the tax returns as reference.	\$200.00	2.0	\$400.00
Genova, Joseph	Call with S. Fielding (partial) E. Tzavelis, L. Huang, L. Karimova, B. Simpson, C. Chatten, M. Sullivan (Deloitte), J. Lykin, T. Andrisano, J. Perri (BBB) regarding review of Bed Bath & Beyonds financial statements, related tax information requests.	\$200.00	0.6	\$120.00
Karimova, Liliya	Call for upcoming call with S. Fielding (partial) E. Tzavelis, L. Huang, B. Simpson, J. Genova, C. Chatten, M. Sullivan (Deloitte), J. Lykin, T. Andrisano, J. Perri (BBB) regarding review of Bed Bath & Beyonds financial statements.	\$500.00	0.2	\$100.00
Karimova, Liliya	Call with S. Fielding (partial) E. Tzavelis, L. Huang, B. Simpson, J. Genova, C. Chatten, M. Sullivan (Deloitte), J. Lykin, T. Andrisano, J. Perri (BBB) regarding review of Bed Bath & Beyonds financial statements, related tax information requests.	\$500.00	0.6	\$300.00

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Fees Sorted by Category for the Fee Period

June 26, 2023 - September 14, 2023

Date	Description	Rate	Hours	Fees
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Tax Restructuring Services

06/28/2023

Sullivan, Megan	Call with S. Fielding (partial) E. Tzavelis, L. Huang, L. Karimova, B. Simpson, J. Genova, C. Chatten (Deloitte), J. Lykin, T. Andrisano, J. Perri (BBB) regarding review of Bed Bath & Beyonds financial statements along with related tax information request	\$500.00	0.6	\$300.00
Sullivan, Megan	Match deferred tax assets and liabilities with trial balance accounts.	\$500.00	1.4	\$700.00
Tzavelis, Elias	Call with S. Fielding (partial) L. Huang, L. Karimova, B. Simpson, C. Chatten, M. Sullivan (Deloitte), J. Lykin, T. Andrisano, J. Perri (BBB) regarding review of Bed Bath & Beyonds financial statements along with related tax information requests.	\$670.00	0.6	\$402.00

06/29/2023

Chatten, Colin	Call with E. Tzavelis, S. Fielding, M. Sullivan, B. Sullivan, J. Genova (Deloitte) regarding Bed Bath & Beyonds fee application along with identifying progress workstreams.	\$500.00	0.3	\$150.00
Chatten, Colin	Call with M. Sullivan, J. Genova (Deloitte) regarding initial preparation of the tax basis balance sheet broken out by entity for Bed Bath & Beyond.	\$500.00	0.5	\$250.00
Chatten, Colin	Call with M. Sullivan, L. Karimova, B. Simpson, J. Genova (Deloitte) regarding preparation of book basis balance sheets by entity for Bed Bath & Beyond	\$500.00	0.7	\$350.00
Chatten, Colin	Review balance sheet information provided by T. Andrisano (Bed Bath).	\$500.00	2.6	\$1,300.00
Fielding, Stephen	Call with E. Tzavelis, C. Chatten, M. Sullivan, B. Sullivan, J. Genova (Deloitte) regarding Bed Bath & Beyonds fee application along with identifying progress workstreams.	\$600.00	0.3	\$180.00

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Fees Sorted by Category for the Fee Period

June 26, 2023 - September 14, 2023

Date	Description	Rate	Hours	Fees
<i>Tax Restructuring Services</i>				
06/29/2023				
Genova, Joseph	Call with E. Tzavelis, S. Fielding, C. Chatten, M. Sullivan, B. Sullivan (Deloitte) regarding Bed Bath & Beyonds fee application along with identifying progress workstreams.	\$200.00	0.3	\$60.00
Genova, Joseph	Call with C. Chatten, M. Sullivan (Deloitte) regarding initial preparation of the tax basis balance sheet broken out by entity for Bed Bath & Beyond.	\$200.00	0.5	\$100.00
Genova, Joseph	Call with C. Chatten, M. Sullivan, L. Karimova, B. Simpson (Deloitte) regarding preparation of book basis balance sheets by entity for Bed Bath & Beyond	\$200.00	0.7	\$140.00
Karimova, Liliya	Call with C. Chatten, M. Sullivan, B. Simpson, J. Genova (Deloitte) regarding preparation of book basis balance sheets by entity for Bed Bath & Beyond.	\$500.00	0.7	\$350.00
Sullivan, Megan	Review Bed Bath & Beyond legal entity structure with tax classifications.	\$500.00	1.1	\$550.00
Sullivan, Megan	Call with C. Chatten, J. Genova (Deloitte) regarding initial preparation of the tax basis balance sheet broken out by entity for Bed Bath & Beyond.	\$500.00	0.5	\$250.00
Sullivan, Megan	Call with C. Chatten, L. Karimova, B. Simpson, J. Genova (Deloitte) regarding preparation of book basis balance sheets by entity for Bed Bath & Beyond	\$500.00	0.7	\$350.00
Sullivan, Megan	Call with E. Tzavelis, S. Fielding, C. Chatten, B. Sullivan, J. Genova (Deloitte) regarding Bed Bath & Beyonds fee application along with identifying progress workstreams.	\$500.00	0.3	\$150.00
Tzavelis, Elias	Call with S. Fielding, C. Chatten, M. Sullivan, B. Sullivan, J. Genova (Deloitte) regarding Bed Bath & Beyonds fee application along with identifying progress workstreams.	\$670.00	0.3	\$201.00

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Deloitte Tax LLP

Fees Sorted by Category for the Fee Period

June 26, 2023 - September 14, 2023

Date	Description	Rate	Hours	Fees
<i>Tax Restructuring Services</i>				
06/30/2023				
Piazza, Jim	Email E. Tzavelis (Deloitte) regarding restructuring and bankruptcy work for Bed Bath and Beyond.	\$670.00	0.4	\$268.00
07/02/2023				
Corrigan, Kevin	Review available data for tax years 2012 through 2021 for purposes of stock basis computations.	\$600.00	1.3	\$780.00
Corrigan, Kevin	Continue to review available data for tax years 2012 through 2021 for purposes of stock basis computations.	\$600.00	1.9	\$1,140.00
Corrigan, Kevin	Continue to review available data for tax years 2012 through 2021 for purposes of stock basis computations.	\$600.00	1.9	\$1,140.00
Corrigan, Kevin	Review available data for tax years 2012 through 2021 for purposes of stock basis computations.	\$600.00	1.3	\$780.00
07/03/2023				
Kumar, Chaitanya	Update stock basis for the basis study for the Bed Bath and Beyond group.	\$200.00	2.1	\$420.00
Kumar, Chaitanya	Update 2010 stock basis study.	\$200.00	1.1	\$220.00
Kumar, Chaitanya	Update stock basis file for the Bed Bath and Beyond group.	\$200.00	2.3	\$460.00
Kumar, Chaitanya	Update 2010 tax basis workpaper for basis study.	\$200.00	1.1	\$220.00
Kumar, Chaitanya	Update basis file from 2011 to 2016 in basis.	\$200.00	2.3	\$460.00
Kumar, Chaitanya	Update 2007 to 2012 basis for basis study.	\$200.00	2.1	\$420.00
07/04/2023				
Kumar, Chaitanya	Update 2017 basis file for basis.	\$200.00	0.6	\$120.00
Kumar, Chaitanya	Update 2020 basis file for basis.	\$200.00	0.5	\$100.00
Kumar, Chaitanya	Update 2017 and 2020 basis file for basis.	\$200.00	1.1	\$220.00
07/05/2023				
Genova, Joseph	Map out of the tax basis balance sheets.	\$200.00	1.0	\$200.00

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Fees Sorted by Category for the Fee Period

June 26, 2023 - September 14, 2023

Date	Description	Rate	Hours	Fees
<i>Tax Restructuring Services</i>				
07/05/2023				
Genova, Joseph	Map out of the tax basis balance sheets.	\$200.00	1.0	\$200.00
07/06/2023				
Chatten, Colin	Call with E. Tzavelis, S. Fielding, M. Sullivan, B. McKibbin, L. Huang, L. Karimova, J. Genova (Deloitte) to discuss state tax refunds, overpayments, and assessments.	\$500.00	0.3	\$150.00
Chatten, Colin	Call with E. Tzavelis, S. Fielding, M. Sullivan, K. Corrigan, J. Genova (Deloitte) regarding the timing of workstreams in progress for Bed, Bath and Beyond along with further information requests.	\$500.00	0.8	\$400.00
Chatten, Colin	Call with E. Tzavelis, S. Fielding, M. Sullivan, B. McKibbin, L. Huang, L. Karimova, J. Genova (Deloitte) to discuss state tax refunds, overpayments, and assessments.	\$500.00	0.3	\$150.00
Chatten, Colin	Call with E. Tzavelis, S. Fielding, M. Sullivan, K. Corrigan, D. Karki, J. Genova (Deloitte) regarding timing of workstreams in progress for Bed Bath & Beyond along with further information requests.	\$500.00	0.8	\$400.00
Corrigan, Kevin	Call with E. Tzavelis, S. Fielding, C. Chatten, M. Sullivan, J. Genova (Deloitte) regarding the timing of workstreams in progress for Bed, Bath and Beyond along with further information requests.	\$600.00	0.8	\$480.00
Corrigan, Kevin	Call with E. Tzavelis, S. Fielding, C. Chatten, M. Sullivan, D. Karki, J. Genova (Deloitte) regarding timing of workstreams in progress for Bed Bath & Beyond along with further information requests.	\$600.00	0.8	\$480.00

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Fees Sorted by Category for the Fee Period

June 26, 2023 - September 14, 2023

Date	Description	Rate	Hours	Fees
<i>Tax Restructuring Services</i>				
07/06/2023				
Fielding, Stephen	Call with E. Tzavelis, C. Chatten, M. Sullivan, B. McKibbin, L. Huang, L. Karimova, J. Genova (Deloitte) to discuss state tax refunds, overpayments, and assessments.	\$600.00	0.3	\$180.00
Fielding, Stephen	Call with E. Tzavelis, C. Chatten, M. Sullivan, K. Corrigan, J. Genova (Deloitte) regarding the timing of workstreams in progress for Bed, Bath and Beyond along with further information requests.	\$600.00	0.8	\$480.00
Genova, Joseph	Map out of tax basis balance sheets.	\$200.00	1.0	\$200.00
Genova, Joseph	Call with M. Sullivan (Deloitte) regarding mapping of deferred accounts to trial balance accounts for Bed Bath & Beyond.	\$200.00	0.7	\$140.00
Genova, Joseph	Call with E. Tzavelis, S. Fielding, C. Chatten, M. Sullivan, K. Corrigan (Deloitte) regarding the timing of workstreams in progress for Bed, Bath and Beyond along with further information requests.	\$200.00	0.8	\$160.00
Genova, Joseph	Call with E. Tzavelis, S. Fielding, C. Chatten, M. Sullivan, B. McKibbin, L. Huang, L. Karimova (Deloitte) to discuss state tax refunds, overpayments, and assessments.	\$200.00	0.3	\$60.00
Genova, Joseph	Map out of tax basis balance sheets.	\$200.00	1.0	\$200.00
Genova, Joseph	Call with M. Sullivan (Deloitte) regarding the mapping of deferred accounts to trial balance accounts for Bed Bath & Beyond.	\$200.00	0.7	\$140.00
Genova, Joseph	Call with E. Tzavelis, S. Fielding, C. Chatten, M. Sullivan, B. McKibbin, L. Huang, L. Karimova (Deloitte) to discuss state tax refunds, overpayments, and assessments.	\$200.00	0.3	\$60.00

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Fees Sorted by Category for the Fee Period

June 26, 2023 - September 14, 2023

Date	Description	Rate	Hours	Fees
<i>Tax Restructuring Services</i>				
07/06/2023				
Genova, Joseph	Call with E. Tzavelis, S. Fielding, C. Chatten, M. Sullivan, K. Corrigan, D. Karki (Deloitte) regarding timing of workstreams in progress for Bed Bath & Beyond along with further information requests.	\$200.00	0.8	\$160.00
May, Molly	382 shift rollforward	\$200.00	1.0	\$200.00
May, Molly	Perform 382 shift rollforward.	\$200.00	1.0	\$200.00
Sullivan, Megan	Call with J. Genova (Deloitte) regarding mapping of deferred accounts to trial balance accounts for Bed Bath & Beyond.	\$500.00	0.7	\$350.00
Sullivan, Megan	Review deferreds by balance sheet account by entity.	\$500.00	3.1	\$1,550.00
Sullivan, Megan	Call with E. Tzavelis, S. Fielding, C. Chatten, K. Corrigan, J. Genova (Deloitte) regarding the timing of workstreams in progress for Bed, Bath and Beyond along with further information requests.	\$500.00	0.8	\$400.00
Sullivan, Megan	Call with E. Tzavelis, S. Fielding, C. Chatten, B. McKibbin, L. Huang, L. Karimova, J. Genova (Deloitte) to discuss state tax refunds, overpayments, and assessments.	\$500.00	0.3	\$150.00
Sullivan, Megan	Call with J. Genova (Deloitte) regarding the mapping of deferred accounts to trial balance accounts for Bed Bath & Beyond.	\$500.00	0.7	\$350.00
Sullivan, Megan	Call with E. Tzavelis, S. Fielding, C. Chatten, B. McKibbin, L. Huang, L. Karimova, J. Genova (Deloitte) to discuss state tax refunds, overpayments, and assessments.	\$500.00	0.3	\$150.00
Sullivan, Megan	Call with E. Tzavelis, S. Fielding, C. Chatten, K. Corrigan, D. Karki, J. Genova (Deloitte) regarding timing of workstreams in progress for Bed Bath & Beyond along with further information requests.	\$500.00	0.8	\$400.00

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Fees Sorted by Category for the Fee Period

June 26, 2023 - September 14, 2023

Date	Description	Rate	Hours	Fees
<i>Tax Restructuring Services</i>				
07/06/2023				
Sullivan, Megan	Review deferred tax assets and liability balances by balance sheet account by entity.	\$500.00	3.1	\$1,550.00
Tzavelis, Elias	Call with S. Fielding, C. Chatten, M. Sullivan, B. McKibbin, L. Huang, L. Karimova, J. Genova (Deloitte) to discuss state tax refunds, overpayments, and assessments.	\$670.00	0.3	\$201.00
Tzavelis, Elias	Call with S. Fielding, C. Chatten, M. Sullivan, K. Corrigan, J. Genova (Deloitte) regarding the timing of workstreams in progress for Bed, Bath and Beyond along with further information requests.	\$670.00	0.8	\$536.00
Tzavelis, Elias	Call with S. Fielding, C. Chatten, M. Sullivan, B. McKibbin, L. Huang, L. Karimova, J. Genova (Deloitte) to discuss state tax refunds, overpayments, and assessments.	\$670.00	0.3	\$201.00
Tzavelis, Elias	Call with S. Fielding, C. Chatten, M. Sullivan, K. Corrigan, D. Karki, J. Genova (Deloitte) regarding timing of workstreams in progress for Bed Bath & Beyond along with further information requests.	\$670.00	0.8	\$536.00
07/07/2023				
May, Molly	Prepare Section 382 shift rollforward.	\$200.00	0.5	\$100.00
May, Molly	Perform 382 shift rollforward.	\$200.00	0.5	\$100.00
Sullivan, Megan	Review book basis balance sheets by entity.	\$500.00	1.1	\$550.00
Sullivan, Megan	Review book basis balance sheets by entity.	\$500.00	1.1	\$550.00
Tucker, Erin	Analyze IRC Section 382 shift analysis	\$600.00	1.0	\$600.00
Tucker, Erin	Analyze IRC Section 382 shift analysis	\$600.00	1.0	\$600.00
07/10/2023				
Fielding, Stephen	Call with J. Piazza, M. Sullivan (Deloitte) regarding intercompany accounts and third-party debt.	\$600.00	0.4	\$240.00

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Fees Sorted by Category for the Fee Period

June 26, 2023 - September 14, 2023

Date	Description	Rate	Hours	Fees
<i>Tax Restructuring Services</i>				
07/10/2023				
Fielding, Stephen	Review draft organizational chart for call with Bed Bath.	\$600.00	1.1	\$660.00
Fielding, Stephen	Review net operating loss trading order.	\$600.00	0.4	\$240.00
Fielding, Stephen	Review sale documents related to intangible sales.	\$600.00	0.5	\$300.00
Fielding, Stephen	Call with K. Corrigan, J. Piazza, M. Sullivan (Deloitte) to discuss intercompany accounts and third-party debt.	\$600.00	0.4	\$240.00
Fielding, Stephen	Review sale documents related to intangible sales.	\$600.00	0.5	\$300.00
Fielding, Stephen	Review draft organizational chart for upcoming call with Bed Bath.	\$600.00	1.1	\$660.00
Fielding, Stephen	Review net operating loss trading order.	\$600.00	0.4	\$240.00
Piazza, Jim	Call with S. Fielding, M. Sullivan (Deloitte) regarding intercompany accounts and third-party debt.	\$670.00	0.4	\$268.00
Simpson, Brandon	Review deferred tax asset/liability mapping on tax basis balance sheet as provided by M. Sullivan (Deloitte).	\$500.00	1.0	\$500.00
Sullivan, Megan	Prepare tax basis balance sheets for the Bed Bath and Beyond consolidated group.	\$500.00	3.3	\$1,650.00
Sullivan, Megan	Call with J. Piazza, S. Fielding (Deloitte) regarding intercompany accounts and third-party debt.	\$500.00	0.4	\$200.00
Sullivan, Megan	Call with S. Fielding, K. Corrigan, J. Piazza (Deloitte) to discuss intercompany accounts and third-party debt.	\$500.00	0.4	\$200.00
Sullivan, Megan	Prepare tax basis balance sheets by entity.	\$500.00	3.3	\$1,650.00

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Fees Sorted by Category for the Fee Period

June 26, 2023 - September 14, 2023

Date	Description	Rate	Hours	Fees
<i>Tax Restructuring Services</i>				
07/11/2023				
Corrigan, Kevin	Call with S. Fielding, D. Karki, J. Piazza, L. Huang, M. Sullivan (Deloitte), T. Andrisano, J. Berry (Bed Bath & Beyond) to discuss current legal entity structure and which entities were acquired versus formed.	\$600.00	0.8	\$480.00
Corrigan, Kevin	Review information needed from scanning process for tax returns for years 1991 through 2005.	\$600.00	0.8	\$480.00
Fielding, Stephen	Call with J. Piazza, L. Huang, E. Tzavelis, M. Sullivan (Deloitte), T. Andrisano, L. Crossen, J. Berry (Bed Bath & Beyond) to discuss intercompany accounts by legal entity.	\$600.00	0.9	\$540.00
Fielding, Stephen	Call with K. Corrigan, D. Karki, J. Piazza, L. Huang, M. Sullivan (Deloitte), T. Andrisano, J. Berry (Bed Bath & Beyond) to discuss current legal entity structure and which entities were acquired versus formed.	\$600.00	0.8	\$480.00
Fielding, Stephen	Call with K. Corrigan, D. Karki, J. Piazza, L. Huang, M. Sullivan (Deloitte), T. Andrisano, J. Berry (Bed Bath & Beyond) to discuss current legal entity structure and which entities were acquired versus formed.	\$600.00	0.8	\$480.00
Fielding, Stephen	Call with J. Piazza, L. Huang, E. Tzavelis, M. Sullivan (Deloitte), T. Andrisano, L. Crossen, J. Berry (Bed Bath & Beyond) to discuss intercompany accounts by legal entity.	\$600.00	0.9	\$540.00
Genova, Joseph	Review balance sheet for bed bath & beyond to prepare tax basis balance sheet.	\$200.00	1.0	\$200.00
Genova, Joseph	Review balance sheet for bed bath & beyond to prepare tax basis balance sheet.	\$200.00	1.0	\$200.00

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Fees Sorted by Category for the Fee Period

June 26, 2023 - September 14, 2023

Date	Description	Rate	Hours	Fees
<i>Tax Restructuring Services</i>				
07/11/2023				
Huang, Lucy	Call with S. Fielding, K. Corrigan, D. Karki, J. Piazza, M. Sullivan (Deloitte), T. Andrisano, J. Berry (Bed Bath & Beyond) to discuss current legal entity structure and which entities were acquired versus formed.	\$670.00	0.8	\$536.00
Huang, Lucy	Meeting with T. Andrisano, L. Crossen, J. Berry (Client) to discuss various aspects of the bankruptcy and liquidation and status of various ongoing projects (refunds, audits, compliance, net operating loss and basis work).	\$670.00	4.0	\$2,680.00
Huang, Lucy	Call with S. Fielding, J. Piazza, E. Tzavelis, M. Sullivan (Deloitte), T. Andrisano, L. Crossen, J. Berry (Bed Bath & Beyond) to discuss intercompany accounts by legal entity.	\$670.00	0.9	\$603.00
Huang, Lucy	Call with S. Fielding, K. Corrigan, D. Karki, J. Piazza, M. Sullivan (Deloitte), T. Andrisano, J. Berry (Bed Bath & Beyond) to discuss current legal entity structure and which entities were acquired versus formed.	\$670.00	0.8	\$536.00
Huang, Lucy	Meeting with T. Andrisano, L. Crossen, J. Berry (Client) to discuss various aspects of the bankruptcy and liquidation and status of various ongoing projects (refunds, audits, compliance, net operating loss and basis work).	\$670.00	4.0	\$2,680.00
Huang, Lucy	Call with S. Fielding, J. Piazza, E. Tzavelis, M. Sullivan (Deloitte), T. Andrisano, L. Crossen, J. Berry (Bed Bath & Beyond) to discuss intercompany accounts by legal entity.	\$670.00	0.9	\$603.00
Karki, Dipa	Review stock basis Inputs for the Bed Bath and Beyond group.	\$250.00	1.2	\$300.00

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Fees Sorted by Category for the Fee Period

June 26, 2023 - September 14, 2023

Date	Description	Rate	Hours	Fees
<i>Tax Restructuring Services</i>				
07/11/2023				
Karki, Dipa	Call with S. Fielding, K. Corrigan, J. Piazza, L. Huang, M. Sullivan (Deloitte), T. Andrisano, J. Berry (Bed Bath & Beyond) to discuss current legal entity structure and which entities were acquired versus formed.	\$250.00	0.8	\$200.00
Piazza, Jim	Call with S. Fielding, L. Huang, E. Tzavelis, M. Sullivan (Deloitte), T. Andrisano, L. Crossen, J. Berry (Bed Bath & Beyond) to discuss intercompany accounts by legal entity.	\$670.00	0.9	\$603.00
Piazza, Jim	Call with S. Fielding, K. Corrigan, D. Karki, L. Huang, M. Sullivan (Deloitte), T. Andrisano, J. Berry (Bed Bath & Beyond) to discuss current legal entity structure and which entities were acquired versus formed.	\$670.00	0.8	\$536.00
Piazza, Jim	Call with S. Fielding, K. Corrigan, D. Karki, L. Huang, M. Sullivan (Deloitte), T. Andrisano, J. Berry (Bed Bath & Beyond) to discuss current legal entity structure and which entities were acquired versus formed.	\$670.00	0.8	\$536.00
Piazza, Jim	Call with S. Fielding, L. Huang, E. Tzavelis, M. Sullivan (Deloitte), T. Andrisano, L. Crossen, J. Berry (Bed Bath & Beyond) to discuss intercompany accounts by legal entity.	\$670.00	0.9	\$603.00
Sullivan, Megan	Call with S. Fielding, K. Corrigan, D. Karki, J. Piazza, L. Huang (Deloitte), T. Andrisano, J. Berry (Bed Bath & Beyond) to discuss current legal entity structure and which entities were acquired versus formed.	\$500.00	0.8	\$400.00
Sullivan, Megan	Call with S. Fielding, J. Piazza, L. Huang, E. Tzavelis (Deloitte), T. Andrisano, L. Crossen, J. Berry (Bed Bath & Beyond) to discuss intercompany accounts by legal entity.	\$500.00	0.9	\$450.00
Sullivan, Megan	Prepare tax basis balance sheets for the Bed Bath and Beyond consolidated group.	\$500.00	1.3	\$650.00

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Fees Sorted by Category for the Fee Period

June 26, 2023 - September 14, 2023

Date	Description	Rate	Hours	Fees
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Tax Restructuring Services

07/11/2023

Sullivan, Megan	Call with S. Fielding, K. Corrigan, D. Karki, J. Piazza, L. Huang (Deloitte), T. Andrisano, J. Berry (Bed Bath & Beyond) to discuss current legal entity structure and which entities were acquired versus formed.	\$500.00	0.8	\$400.00
Sullivan, Megan	Call with S. Fielding, J. Piazza, L. Huang, E. Tzavelis (Deloitte), T. Andrisano, L. Crossen, J. Berry (Bed Bath & Beyond) to discuss intercompany accounts by legal entity.	\$500.00	0.9	\$450.00
Sullivan, Megan	Prepare tax basis balance sheets by entity.	\$500.00	1.3	\$650.00
Tzavelis, Elias	Call with S. Fielding, J. Piazza, L. Huang, M. Sullivan (Deloitte), T. Andrisano, L. Crossen, J. Berry (Bed Bath & Beyond) to discuss intercompany accounts by legal entity.	\$670.00	0.9	\$603.00
Tzavelis, Elias	Call with S. Fielding, J. Piazza, L. Huang, M. Sullivan (Deloitte), T. Andrisano, L. Crossen, J. Berry (Bed Bath & Beyond) to discuss intercompany accounts by legal entity.	\$670.00	0.9	\$603.00

07/12/2023

Chatten, Colin	Call with M. Sullivan, L. Karimova, B. Simpson (Deloitte) regarding the mapping of the book basis balance sheet along with a review of the relevant deferred accounts in order to prepare the tax basis balance sheets.	\$500.00	1.1	\$550.00
Chatten, Colin	Call with M. Sullivan (Deloitte) to discuss open items for tax basis balance sheets by entity.	\$500.00	0.5	\$250.00
Chatten, Colin	Call with M. Sullivan, L. Karimova, B. Simpson, J. Genova (Deloitte) regarding mapping of book basis balance sheet and review of relevant deferred accounts in order to prepare the tax basis balance sheets.	\$500.00	1.1	\$550.00

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Fees Sorted by Category for the Fee Period

June 26, 2023 - September 14, 2023

Date	Description	Rate	Hours	Fees
<i>Tax Restructuring Services</i>				
07/12/2023				
Chatten, Colin	Call with M. Sullivan (Deloitte) to discuss open items for tax basis balance sheets by entity.	\$500.00	0.5	\$250.00
Corrigan, Kevin	Analyze tax return for tax year 2007 to assess combined and consolidated taxable income.	\$600.00	0.7	\$420.00
Corrigan, Kevin	Analyze tax return for tax year 2007 to assess discrepancy in combined and consolidated taxable income.	\$600.00	0.7	\$420.00
Genova, Joseph	Continue to organize tax returns at bed bath & beyonds headquarters.	\$200.00	3.0	\$600.00
Genova, Joseph	Scanned tax returns at Bed Bath & Beyond office in order to facilitate our tax analysis.	\$200.00	3.0	\$600.00
Genova, Joseph	Scanned tax returns at Bed Bath & Beyond office in order to facilitate our tax analysis.	\$200.00	2.5	\$500.00
Genova, Joseph	Scanned tax returns at Bed Bath & Beyond office in order to facilitate our tax analysis.	\$200.00	3.0	\$600.00
Genova, Joseph	Organize tax returns at bed bath & beyonds headquarters.	\$200.00	3.0	\$600.00
Genova, Joseph	Continue to organize tax returns at bed bath & beyonds headquarters.	\$200.00	2.5	\$500.00
Huang, Lucy	Call with M. Sullivan (Deloitte), T. Andrisano, L. Crossen (Bed Bath & Beyond) to discuss state tax audits and refunds.	\$670.00	0.4	\$268.00
Huang, Lucy	Call with S. Fielding, M. Sullivan (Deloitte), T. Andrisano, L. Crossen (Bed Bath & Beyond) to discuss state tax audits and refunds	\$670.00	0.4	\$268.00
Huang, Lucy	Follow up with D. Gittelman (Deloitte) regarding call with T. Brennan (Deloitte) concerning information available on company online accounts with respect to status of state refunds and liabilities.	\$670.00	0.3	\$201.00
Huang, Lucy	Update status of various federal and state refunds in tracker.	\$670.00	0.5	\$335.00

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Fees Sorted by Category for the Fee Period

June 26, 2023 - September 14, 2023

Date	Description	Rate	Hours	Fees
<i>Tax Restructuring Services</i>				
07/12/2023				
Karimova, Liliya	Call with C. Chatten, M. Sullivan, B. Simpson (Deloitte) regarding the mapping of the book basis balance sheet along with a review of the relevant deferred accounts in order to prepare the tax basis balance sheets.	\$500.00	1.1	\$550.00
Karimova, Liliya	Call with C. Chatten, M. Sullivan, B. Simpson, J. Genova (Deloitte) regarding mapping of book basis balance sheet and review of relevant deferred accounts in order to prepare the tax basis balance sheets.	\$500.00	1.1	\$550.00
Karki, Dipa	Review stock basis Inputs for the Bed Bath and Beyond group.	\$250.00	2.0	\$500.00
Simpson, Brandon	Call with C. Chatten, M. Sullivan, L. Karimova (Deloitte) regarding the mapping of the book basis balance sheet along with a review of the relevant deferred accounts in order to prepare the tax basis balance sheets.	\$500.00	1.1	\$550.00
Sullivan, Megan	Prepare tax basis balance sheets for the Bed Bath and Beyond consolidated group.	\$500.00	2.1	\$1,050.00
Sullivan, Megan	Call with C. Chatten, L. Karimova, B. Simpson (Deloitte) regarding the mapping of the book basis balance sheet along with a review of the relevant deferred accounts in order to prepare the tax basis balance sheets.	\$500.00	1.1	\$550.00
Sullivan, Megan	Prepare list of open items / questions on tax basis balance sheets for T. Andrisano (Bed Bath & Beyond).	\$500.00	0.9	\$450.00
Sullivan, Megan	Call with L. Huang (Deloitte), T. Andrisano, L. Crossen (Bed Bath & Beyond) to discuss state tax audits and refunds.	\$500.00	0.4	\$200.00
Sullivan, Megan	Call with C. Chatten (Deloitte) to discuss open items for tax basis balance sheets by entity.	\$500.00	0.5	\$250.00

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Fees Sorted by Category for the Fee Period

June 26, 2023 - September 14, 2023

Date	Description	Rate	Hours	Fees
<i>Tax Restructuring Services</i>				
07/12/2023				
Sullivan, Megan	Call with C. Chatten (Deloitte) to discuss open items for tax basis balance sheets by entity.	\$500.00	0.5	\$250.00
Sullivan, Megan	Call with L. Huang, S. Fielding (Deloitte), T. Andrisano, L. Crossen (Bed Bath & Beyond) to discuss state tax audits and refunds	\$500.00	0.4	\$200.00
Sullivan, Megan	Call with C. Chatten, L. Karimova, B. Simpson, J. Genova (Deloitte) regarding mapping of book basis balance sheet and review of relevant deferred accounts in order to prepare the tax basis balance sheets.	\$500.00	1.1	\$550.00
Sullivan, Megan	Prepare tax basis balance sheets by entity.	\$500.00	2.1	\$1,050.00
Sullivan, Megan	Prepare list of open items / questions on tax basis balance sheets for T. Andrisano (Bed Bath & Beyond).	\$500.00	0.9	\$450.00
07/13/2023				
Chatten, Colin	Call with M. Sullivan, A. Hernandez, J. Genova (Deloitte) regarding the preparation of the tax basis balance sheet related to Bed Bath & Beyond.	\$500.00	0.6	\$300.00
Chatten, Colin	Call with M. Sullivan, A. Hernandez, J. Genova (Deloitte) regarding the preparation of tax basis balance sheet related to Bed Bath & Beyond.	\$500.00	0.6	\$300.00
Genova, Joseph	Call with C. Chatten, M. Sullivan, A. Hernandez (Deloitte) regarding the preparation of the tax basis balance sheet related to Bed Bath & Beyond.	\$200.00	0.6	\$120.00
Genova, Joseph	Prepare the tax basis balance sheet for Bed bath & beyond.	\$200.00	1.5	\$300.00
Genova, Joseph	Call with M. Sullivan, A. Hernandez (Deloitte) regarding the preparation of the tax basis balance sheet for Bed Bath & Beyond.	\$200.00	0.5	\$100.00

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Fees Sorted by Category for the Fee Period

June 26, 2023 - September 14, 2023

Date	Description	Rate	Hours	Fees
<i>Tax Restructuring Services</i>				
07/13/2023				
Genova, Joseph	Call with M. Sullivan (Deloitte) regarding a review of Bed Bath & Beyond deferred tax asset and liability schedule.	\$200.00	0.5	\$100.00
Genova, Joseph	Call with M. Sullivan (Deloitte) regarding the preparation of the tax basis balance sheet for Bed Bath & Beyond.	\$200.00	1.1	\$220.00
Genova, Joseph	Draft the tax basis balance sheet for bed bath & beyond.	\$200.00	2.0	\$400.00
Genova, Joseph	Format the deferred accounts in order to prepare the tax basis balance sheet.	\$200.00	2.5	\$500.00
Genova, Joseph	Organize the deferred accounts in order to prepare the tax basis balance sheet.	\$200.00	2.5	\$500.00
Genova, Joseph	Draft tax basis balance sheet for bed bath & beyond.	\$200.00	2.0	\$400.00
Genova, Joseph	Call with C. Chatten, M. Sullivan, A. Hernandez (Deloitte) regarding the preparation of tax basis balance sheet related to Bed Bath & Beyond.	\$200.00	0.6	\$120.00
Genova, Joseph	Prepare the tax basis balance sheet for Bed bath & beyond.	\$200.00	1.5	\$300.00
Genova, Joseph	Call with M. Sullivan, A. Hernandez (Deloitte) regarding the preparation of the tax basis balance sheet for Bed Bath & Beyond.	\$200.00	0.5	\$100.00
Genova, Joseph	Call with M. Sullivan (Deloitte) regarding review of Bed Bath & Beyonds deferred schedule.	\$200.00	0.5	\$100.00
Genova, Joseph	Call with M. Sullivan (Deloitte) regarding preparation of the tax basis balance sheet for Bed Bath & Beyond.	\$200.00	1.1	\$220.00
Hernandez, Alex	Call with M. Sullivan, J. Genova (Deloitte) regarding the preparation of the tax basis balance sheet for Bed Bath & Beyond.	\$500.00	0.5	\$250.00

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Fees Sorted by Category for the Fee Period

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Date	Description	Rate	Hours	Fees
<i>Tax Restructuring Services</i>				
07/13/2023				
Hernandez, Alex	Call with C. Chatten, M. Sullivan, J. Genova (Deloitte) regarding the preparation of the tax basis balance sheet related to Bed Bath & Beyond.	\$500.00	0.6	\$300.00
Hernandez, Alex	Call with M. Sullivan, J. Genova (Deloitte) regarding the preparation of the tax basis balance sheet for Bed Bath & Beyond.	\$500.00	0.5	\$250.00
Hernandez, Alex	Call with C. Chatten, M. Sullivan, J. Genova (Deloitte) regarding the preparation of tax basis balance sheet related to Bed Bath & Beyond.	\$500.00	0.6	\$300.00
Karimova, Liliya	Call with S. Priya (Deloitte) to discuss book basis balance sheet review notes.	\$500.00	0.3	\$150.00
Karimova, Liliya	Call with S. Priya (Deloitte) to discuss book basis balance sheet review notes.	\$500.00	0.3	\$150.00
Karki, Dipa	Review stock basis Inputs for the Bed Bath and Beyond group.	\$250.00	0.8	\$200.00
Priya M, Sai	Call with L. Karimova (Deloitte) to discuss book basis balance sheet review notes.	\$250.00	0.3	\$75.00
Priya M, Sai	Call with L. Karimova (Deloitte) to discuss book basis balance sheet review notes.	\$250.00	0.3	\$75.00
Sullivan, Megan	Review tax basis balance sheet for Bed Bath & Beyond.	\$500.00	1.8	\$900.00
Sullivan, Megan	Call with J. Genova (Deloitte) regarding the preparation of the tax basis balance sheet for Bed Bath & Beyond.	\$500.00	1.1	\$550.00
Sullivan, Megan	Call with J. Genova (Deloitte) regarding a review of Bed Bath & Beyond deferred schedule.	\$500.00	0.5	\$250.00
Sullivan, Megan	Call with C. Chatten, A. Hernandez, J. Genova (Deloitte) regarding the preparation of the tax basis balance sheet related to Bed Bath & Beyond.	\$500.00	0.6	\$300.00

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Fees Sorted by Category for the Fee Period

June 26, 2023 - September 14, 2023

Date	Description	Rate	Hours	Fees
<i>Tax Restructuring Services</i>				
07/13/2023				
Sullivan, Megan	Call with A. Hernandez, J. Genova (Deloitte) regarding the preparation of the tax basis balance sheet for Bed Bath & Beyond.	\$500.00	0.5	\$250.00
Sullivan, Megan	Call with J. Genova (Deloitte) regarding review of Bed Bath & Beyonds deferred schedule.	\$500.00	0.5	\$250.00
Sullivan, Megan	Call with J. Genova (Deloitte) regarding preparation of the tax basis balance sheet for Bed Bath & Beyond.	\$500.00	1.1	\$550.00
Sullivan, Megan	Call with A. Hernandez, J. Genova (Deloitte) regarding the preparation of the tax basis balance sheet for Bed Bath & Beyond.	\$500.00	0.5	\$250.00
Sullivan, Megan	Call with C. Chatten, A. Hernandez, J. Genova (Deloitte) regarding the preparation of tax basis balance sheet related to Bed Bath & Beyond.	\$500.00	0.6	\$300.00
Sullivan, Megan	Review tax basis balance sheet for Bed Bath & Beyond.	\$500.00	1.8	\$900.00
07/14/2023				
Genova, Joseph	Draft the bed bath & beyonds tax basis balance sheet for entities within the structure.	\$200.00	3.0	\$600.00
Genova, Joseph	Continue to draft the tax basis balance sheet for entities within bed bath & beyonds structure.	\$200.00	3.0	\$600.00
Genova, Joseph	Call with M. Sullivan (Deloitte) regarding a review of the draft tax basis balance sheet for bed bath & beyond.	\$200.00	0.6	\$120.00
Genova, Joseph	Review Bed Bath & Beyonds deferred account schedule to prepare the tax basis balance sheet.	\$200.00	1.5	\$300.00
Genova, Joseph	Review Bed Bath & Beyonds deferred account schedule to prepare the tax basis balance sheet.	\$200.00	1.5	\$300.00
Genova, Joseph	Draft bed bath & beyonds tax basis balance sheet for entities within the structure.	\$200.00	3.0	\$600.00

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Fees Sorted by Category for the Fee Period

June 26, 2023 - September 14, 2023

Date	Description	Rate	Hours	Fees
<i>Tax Restructuring Services</i>				
07/14/2023				
Genova, Joseph	Draft the tax basis balance sheet for entities within bed bath & beyonds structure.	\$200.00	3.0	\$600.00
Genova, Joseph	Call with M. Sullivan (Deloitte) regarding review of the draft tax basis balance sheet for bed bath & beyond.	\$200.00	0.6	\$120.00
Kumar, Chaitanya	Update 1997 in capital change analysis.	\$200.00	1.2	\$240.00
Kumar, Chaitanya	Update Bed Bath and Beyond capital change analysis.	\$200.00	2.1	\$420.00
Kumar, Chaitanya	Update Bed Bath and Beyond capital change analysis.	\$200.00	1.9	\$380.00
Kumar, Chaitanya	Update 2002,2003 and 2004 in capital change analysis.	\$200.00	2.1	\$420.00
Kumar, Chaitanya	Update 2004, 2005 and 2006 in capital change analysis.	\$200.00	1.9	\$380.00
Kumar, Chaitanya	Update 1997 in capital change analysis.	\$200.00	1.2	\$240.00
Simpson, Brandon	Call with M. Sullivan (Deloitte) to discuss right of use assets and tax deferred tax assets/liabilities.	\$500.00	0.2	\$100.00
Sullivan, Megan	Review tax basis balance sheet for Bed Bath & Beyond.	\$500.00	0.6	\$300.00
Sullivan, Megan	Call with J. Genova (Deloitte) regarding a review of the draft tax basis balance sheet for bed bath & beyond.	\$500.00	0.6	\$300.00
Sullivan, Megan	Call with B. Simpson (Deloitte) to discuss right of use assets and tax deferred liability balances.	\$500.00	0.2	\$100.00
Sullivan, Megan	Call with B. Simpson (Deloitte) to discuss right of use assets and tax deferrals.	\$500.00	0.2	\$100.00
Sullivan, Megan	Call with J. Genova (Deloitte) regarding review of the draft tax basis balance sheet for bed bath & beyond.	\$500.00	0.6	\$300.00
Sullivan, Megan	Review tax basis balance sheet for Bed Bath & Beyond.	\$500.00	0.6	\$300.00

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Fees Sorted by Category for the Fee Period

June 26, 2023 - September 14, 2023

Date	Description	Rate	Hours	Fees
<i>Tax Restructuring Services</i>				
07/16/2023				
Sullivan, Megan	Review tax basis balance sheets for the Bed Bath and Beyond consolidated group.	\$500.00	2.9	\$1,450.00
Sullivan, Megan	Review tax basis balance sheets.	\$500.00	2.9	\$1,450.00
07/17/2023				
Chatten, Colin	Call with S. Fielding, B. Simpson (partial), L. Karimova, M. Sullivan (Deloitte), T. Andrisano, L. Crossen, J. Perri, J. Berry (Bed Bath and Beyond) to discuss tax basis balance sheets.	\$500.00	1.0	\$500.00
Chatten, Colin	Call with S. Fielding, M. Sullivan, J. Genova (Deloitte) regarding a walkthrough of the draft tax basis balance sheets prepared by Deloitte for Bed Bath & Beyond.	\$500.00	0.5	\$250.00
Chatten, Colin	Call with S. Fielding, B. Simpson (partial), L. Karimova, M. Sullivan (Deloitte), T. Andrisano, L. Crossen, J. Perri, J. Berry (Bed Bath and Beyond) to discuss tax basis balance sheets.	\$500.00	1.0	\$500.00
Chatten, Colin	Call with S. Fielding, M. Sullivan, J. Genova (Deloitte) to review draft tax basis balance sheets prepared by Deloitte for Bed Bath & Beyond.	\$500.00	0.5	\$250.00
Corrigan, Kevin	Call with L. Huang, M. Sullivan (Deloitte) to discuss tax restructuring workstreams for Bed Bath and Beyond.	\$600.00	0.5	\$300.00
Corrigan, Kevin	Call with L. Huang, M. Sullivan (Deloitte) to discuss tax restructuring workstreams for Bed Bath and Beyond.	\$600.00	0.5	\$300.00
Fielding, Stephen	Call with C. Chatten, B. Simpson (partial), L. Karimova, M. Sullivan (Deloitte), T. Andrisano, L. Crossen, J. Perri, J. Berry (Bed Bath and Beyond) to discuss tax basis balance sheets.	\$600.00	1.0	\$600.00
Fielding, Stephen	Review the tax basis balance sheet.	\$600.00	1.5	\$900.00

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Fees Sorted by Category for the Fee Period

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Date	Description	Rate	Hours	Fees
<i>Tax Restructuring Services</i>				
07/17/2023				
Fielding, Stephen	Call with C. Chatten, M. Sullivan, J. Genova (Deloitte) regarding a walkthrough of the draft tax basis balance sheets prepared by Deloitte for Bed Bath & Beyond.	\$600.00	0.5	\$300.00
Fielding, Stephen	Review the tax basis balance sheet.	\$600.00	1.5	\$900.00
Fielding, Stephen	Call with C. Chatten, B. Simpson (partial), L. Karimova, M. Sullivan (Deloitte), T. Andrisano, L. Crossen, J. Perri, J. Berry (Bed Bath and Beyond) to discuss tax basis balance sheets.	\$600.00	1.0	\$600.00
Fielding, Stephen	Call with C. Chatten, M. Sullivan, J. Genova (Deloitte) to review draft tax basis balance sheets prepared by Deloitte for Bed Bath & Beyond.	\$600.00	0.5	\$300.00
Genova, Joseph	Update company's organizational chart after clarifying the company structure with the client.	\$200.00	1.0	\$200.00
Genova, Joseph	Update tax basis balance sheets for relevant information received.	\$200.00	2.0	\$400.00
Genova, Joseph	Call with S. Fielding, C. Chatten, M. Sullivan (Deloitte) regarding a walkthrough of the draft tax basis balance sheets prepared by Deloitte for Bed Bath & Beyond.	\$200.00	0.5	\$100.00
Genova, Joseph	Update company's organizational chart after clarifying the company structure with the client.	\$200.00	1.0	\$200.00
Genova, Joseph	Update tax basis balance sheets for relevant information recently received.	\$200.00	2.0	\$400.00
Genova, Joseph	Call with S. Fielding, C. Chatten, M. Sullivan (Deloitte) to review draft tax basis balance sheets prepared by Deloitte for Bed Bath & Beyond.	\$200.00	0.5	\$100.00
Huang, Lucy	Call with K. Corrigan, M. Sullivan (Deloitte) to discuss tax restructuring workstreams for Bed Bath and Beyond.	\$670.00	0.5	\$335.00
Huang, Lucy	Call with K. Corrigan, M. Sullivan (Deloitte) to discuss tax restructuring workstreams for Bed Bath and Beyond.	\$670.00	0.5	\$335.00

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Date	Description	Rate	Hours	Fees
<i>Tax Restructuring Services</i>				
07/17/2023				
Huang, Lucy	Call with D. Gittelman, A. Kurnath (Deloitte) to discuss timing of the FYE 2-25-23 state tax returns and the latest update on the state refunds.	\$670.00	0.5	\$335.00
Karimova, Liliya	Call with S. Fielding, C. Chatten, B. Simpson (partial), M. Sullivan (Deloitte), T. Andrisano, L. Crossen, J. Perri, J. Berry (Bed Bath and Beyond) to discuss tax basis balance sheets.	\$500.00	1.0	\$500.00
Karimova, Liliya	Call with S. Fielding, C. Chatten, B. Simpson (partial), M. Sullivan (Deloitte), T. Andrisano, L. Crossen, J. Perri, J. Berry (Bed Bath and Beyond) to discuss tax basis balance sheets.	\$500.00	1.0	\$500.00
Kumar, Chaitanya	Update 1998 stock basis analysis.	\$200.00	2.2	\$440.00
Kumar, Chaitanya	Update 1999 stock basis analysis.	\$200.00	1.7	\$340.00
Kumar, Chaitanya	Update 2000 stock basis analysis.	\$200.00	1.4	\$280.00
Kumar, Chaitanya	Update 2000 tax basis workpaper.	\$200.00	1.4	\$280.00
Kumar, Chaitanya	Update 1998 tax basis workpaper.	\$200.00	2.2	\$440.00
Kumar, Chaitanya	Update 1999 tax basis workpaper.	\$200.00	1.7	\$340.00
N Nair, Nisha Nair	Project kick-off call with F. Rivera (Deloitte) on BBBY audit.	\$250.00	0.5	\$125.00
Simpson, Brandon	Call (partial) with S. Fielding, C. Chatten, L. Karimova, M. Sullivan (Deloitte), T. Andrisano, L. Crossen, J. Perri, J. Berry (Bed Bath and Beyond) to discuss tax basis balance sheets.	\$500.00	0.5	\$250.00
Sullivan, Megan	Call with L. Huang, K. Corrigan (Deloitte) to discuss tax restructuring workstreams for Bed Bath and Beyond.	\$500.00	0.5	\$250.00
Sullivan, Megan	Call with S. Fielding, C. Chatten, B. Simpson (partial), L. Karimova (Deloitte), T. Andrisano, L. Crossen, J. Perri, J. Berry (Bed Bath and Beyond) to discuss tax basis balance sheets.	\$500.00	1.0	\$500.00

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Date	Description	Rate	Hours	Fees
<i>Tax Restructuring Services</i>				
07/17/2023				
Sullivan, Megan	Call with S. Fielding, C. Chatten, J. Genova (Deloitte) regarding a walkthrough of the draft tax basis balance sheets prepared by Deloitte for Bed Bath & Beyond.	\$500.00	0.5	\$250.00
Sullivan, Megan	Call with S. Fielding, C. Chatten, J. Genova (Deloitte) to review draft tax basis balance sheets prepared by Deloitte for Bed Bath & Beyond.	\$500.00	0.5	\$250.00
Sullivan, Megan	Call with S. Fielding, C. Chatten, B. Simpson (partial), L. Karimova (Deloitte), T. Andrisano, L. Crossen, J. Perri, J. Berry (Bed Bath and Beyond) to discuss tax basis balance sheets.	\$500.00	1.0	\$500.00
Sullivan, Megan	Call with L. Huang, K. Corrigan (Deloitte) to discuss tax restructuring workstreams for Bed Bath and Beyond.	\$500.00	0.5	\$250.00
Tzavelis, Elias	Review tax basis balance sheet and related support.	\$670.00	0.9	\$603.00
Tzavelis, Elias	Review tax basis balance sheet and related support.	\$670.00	0.9	\$603.00
07/18/2023				
Fielding, Stephen	Review tax basis balance sheet for tax basis in IP to be sold to Overstock.	\$600.00	1.1	\$660.00
Fielding, Stephen	Read Overstock IP sale agreement.	\$600.00	0.9	\$540.00
Fielding, Stephen	Review tax basis balance sheet for tax basis in IP to be sold to Overstock.	\$600.00	1.1	\$660.00
Fielding, Stephen	Review Overstock IP sale agreement.	\$600.00	0.9	\$540.00
Genova, Joseph	Update tax basis balance sheet to continue the build out of regarded entities located within the structure.	\$200.00	1.0	\$200.00
Genova, Joseph	Update tax basis balance sheet to continue the build out of entities located within the structure.	\$200.00	1.0	\$200.00
Huang, Lucy	Update state and federal refund tracker.	\$670.00	1.0	\$670.00

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Date	Description	Rate	Hours	Fees
<i>Tax Restructuring Services</i>				
07/18/2023				
Karimova, Liliya	Call with J. Piazza (Deloitte) to review tax consulting rates and invoice for tax services performed during a period between May 2023 through June 2023.	\$500.00	0.3	\$150.00
Kumar, Chaitanya	Update tax year 2002 capital change analysis for Bed Bath and Beyond.	\$200.00	1.9	\$380.00
Kumar, Chaitanya	Update 2001 in capital change analysis for stock basis.	\$200.00	1.8	\$360.00
Kumar, Chaitanya	Update Bed Bath and Beyond capital change analysis for stock basis.	\$200.00	2.2	\$440.00
Kumar, Chaitanya	Update 1995 capital change analysis for stock basis.	\$200.00	1.8	\$360.00
Kumar, Chaitanya	Update 2002 in capital change analysis.	\$200.00	1.9	\$380.00
Kumar, Chaitanya	Update 2001 in capital change analysis.	\$200.00	1.8	\$360.00
Kumar, Chaitanya	Update 1995 capital change analysis.	\$200.00	1.8	\$360.00
Kumar, Chaitanya	Update 1992 to 1994 and 1996 in capital change analysis.	\$200.00	2.2	\$440.00
N Nair, Nisha Nair	Review documents pertaining to different entities in different states.	\$250.00	1.2	\$300.00
Piazza, Jim	Call with L. Karimova (Deloitte) to review tax consulting rates and invoices for May-June 2023.	\$670.00	0.3	\$201.00
07/19/2023				
Chatten, Colin	Call with E. Tzavelis, S. Fielding, M. Sullivan, J. Genova, B. Sullivan, K. Corrigan (Deloitte) regarding treatment of the intercompany loan amounts related to Bed Bath & Beyond.	\$500.00	0.6	\$300.00
Chatten, Colin	Call with E. Tzavelis, S. Fielding, M. Sullivan, J. Genova, B. Sullivan, K. Corrigan (Deloitte) regarding treatment of the intercompany loan amounts related to Bed Bath & Beyond.	\$500.00	0.6	\$300.00

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June 26, 2023 - September 14, 2023

Date	Description	Rate	Hours	Fees
<i>Tax Restructuring Services</i>				
07/19/2023				
Corrigan, Kevin	Call with E. Tzavelis, S. Fielding, C. Chatten, M. Sullivan, J. Genova, B. Sullivan (Deloitte) regarding treatment of the intercompany loan amounts related to Bed Bath & Beyond.	\$600.00	0.6	\$360.00
Corrigan, Kevin	Call with E. Tzavelis, S. Fielding, C. Chatten, M. Sullivan, J. Genova, B. Sullivan (Deloitte) regarding treatment of the intercompany loan amounts related to Bed Bath & Beyond.	\$600.00	0.6	\$360.00
Fielding, Stephen	Call with E. Tzavelis, C. Chatten, M. Sullivan, J. Genova, B. Sullivan, K. Corrigan (Deloitte) regarding treatment of the intercompany loan amounts related to Bed Bath & Beyond.	\$600.00	0.6	\$360.00
Fielding, Stephen	Call with E. Tzavelis, C. Chatten, M. Sullivan, J. Genova, B. Sullivan, K. Corrigan (Deloitte) regarding treatment of the intercompany loan amounts related to Bed Bath & Beyond.	\$600.00	0.6	\$360.00
Genova, Joseph	Review purchase agreement related to Bed Bath & Beyond selling certain assets to overstock.com.	\$200.00	1.3	\$260.00
Genova, Joseph	Call with E. Tzavelis, S. Fielding, C. Chatten, M. Sullivan, B. Sullivan, K. Corrigan (Deloitte) regarding treatment of the intercompany loan amounts related to Bed Bath & Beyond.	\$200.00	0.6	\$120.00
Genova, Joseph	Review purchase agreement related to Bed Bath & Beyond selling certain assets to overstock.com.	\$200.00	1.3	\$260.00
Genova, Joseph	Call with E. Tzavelis, S. Fielding, C. Chatten, M. Sullivan, B. Sullivan, K. Corrigan (Deloitte) regarding treatment of the intercompany loan amounts related to Bed Bath & Beyond.	\$200.00	0.6	\$120.00
Huang, Lucy	Call with S. McMahon (Deloitte), T. Andrisano, L. Crossen (Bed Bath and Beyond), Z. Piech (Kirkland and Ellis) to discuss latest update on state refunds and IRS audit.	\$670.00	0.5	\$335.00

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June 26, 2023 - September 14, 2023

Date	Description	Rate	Hours	Fees
<i>Tax Restructuring Services</i>				
07/19/2023				
Huang, Lucy	Call with S. McMahon (Deloitte), T. Andrisano, L. Crossen (Bed Bath and Beyond), Piech, Zak (Kirland) to discuss latest update on state refunds and IRS audit.	\$670.00	0.5	\$335.00
Sullivan, Brian	Call with E. Tzavelis, S. Fielding, C. Chatten, M. Sullivan, J. Genova, K. Corrigan (Deloitte) regarding treatment of the intercompany loan amounts related to Bed Bath & Beyond.	\$670.00	0.6	\$402.00
Sullivan, Brian	Call with E. Tzavelis, S. Fielding, C. Chatten, J. Genova, B. Sullivan, K. Corrigan (Deloitte) regarding treatment of the intercompany loan amounts related to Bed Bath & Beyond.	\$670.00	0.6	\$402.00
Sullivan, Megan	Call with E. Tzavelis, S. Fielding, C. Chatten, J. Genova, B. Sullivan, K. Corrigan (Deloitte) regarding treatment of the intercompany loan amounts related to Bed Bath & Beyond.	\$500.00	0.6	\$300.00
Sullivan, Megan	Call with E. Tzavelis, S. Fielding, C. Chatten, J. Genova, B. Sullivan, K. Corrigan (Deloitte) regarding treatment of the intercompany loan amounts related to Bed Bath & Beyond.	\$500.00	0.6	\$300.00
Tzavelis, Elias	Call with S. Fielding, C. Chatten, M. Sullivan, J. Genova, B. Sullivan, K. Corrigan (Deloitte) regarding treatment of the intercompany loan amounts related to Bed Bath & Beyond.	\$670.00	0.6	\$402.00
Tzavelis, Elias	Call with S. Fielding, C. Chatten, M. Sullivan, J. Genova, B. Sullivan, K. Corrigan (Deloitte) regarding treatment of the intercompany loan amounts related to Bed Bath & Beyond.	\$670.00	0.6	\$402.00
07/20/2023				
Fielding, Stephen	Call with M. Sullivan (Deloitte), T. Andrisano, J. Berry, J. Perri, L. Crossen (Bed Bath & Beyond) to discuss entity-by-entity intercompany balances.	\$600.00	0.6	\$360.00

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Date	Description	Rate	Hours	Fees
<i>Tax Restructuring Services</i>				
07/20/2023				
Fielding, Stephen	Call with M. Sullivan (Deloitte), T. Andrisano, J. Berry, J. Perri, L. Crossen (Bed Bath & Beyond) to discuss entity-by-entity intercompany balances.	\$600.00	0.6	\$360.00
Huang, Lucy	Call with S. Lee, J. Piazza (Deloitte), T. Andrisano, L. Crossen (Bed Bath and Beyond) regarding the outstanding state refunds.	\$670.00	0.5	\$335.00
Kumar, Chaitanya	Prepared inputs to be used in the Bed Bath and Beyond stock basis analysis.	\$200.00	1.6	\$320.00
Kumar, Chaitanya	Prepared inputs to be used in the Bed Bath and Beyond stock basis analysis.	\$200.00	1.9	\$380.00
Kumar, Chaitanya	Prepared inputs to be used in the Bed Bath and Beyond stock basis analysis.	\$200.00	1.6	\$320.00
Kumar, Chaitanya	Update 1996 and 1997 in capital change analysis.	\$200.00	1.4	\$280.00
Kumar, Chaitanya	Update 1996 and 1997 in capital change analysis.	\$200.00	1.4	\$280.00
Kumar, Chaitanya	Review 1993, 1994 and 1995 bookmarked tax return.	\$200.00	1.6	\$320.00
Kumar, Chaitanya	Review 1999, 2000, 2001 and 2002 bookmarked tax return.	\$200.00	1.9	\$380.00
Kumar, Chaitanya	Review 2003, 2004 and 2005 bookmarked tax return.	\$200.00	1.6	\$320.00
Lee, Sam	Call with B. Sullivan (Deloitte) to discuss potential state tax issues with proposed intercompany balance settlements.	\$600.00	0.4	\$240.00
Lee, Sam	Call with B. Sullivan, B. McKibbin (Deloitte) to discuss potential state tax issues with proposed intercompany balance settlements.	\$600.00	0.4	\$240.00
Piazza, Jim	Call with S. Lee, L. Huang (Deloitte), T. Andrisano, L. Crossen (Bed Bath and Beyond) regarding the outstanding state refunds.	\$670.00	0.5	\$335.00
Rivera, Felix	Prepare sales and use tax audit tracker related to BBBY sales tax audits.	\$600.00	2.0	\$1,200.00

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Fees Sorted by Category for the Fee Period

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Date	Description	Rate	Hours	Fees
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Tax Restructuring Services

07/20/2023

Sullivan, Brian	Call with S. Lee (Deloitte) to discuss potential state tax issues with proposed intercompany balance settlements.	\$670.00	0.4	\$268.00
Sullivan, Brian	Call with S. Lee, B. McKibbin (Deloitte) to discuss potential state tax issues with proposed intercompany balance settlements.	\$670.00	0.4	\$268.00
Sullivan, Megan	Call with S. Fielding (Deloitte), T. Andrisano, J. Berry, J. Perri, L. Crossen (Bed Bath & Beyond) to discuss entity-by-entity intercompany balances.	\$500.00	0.6	\$300.00
Sullivan, Megan	Call with S. Fielding (Deloitte), T. Andrisano, J. Berry, J. Perri, L. Crossen (Bed Bath & Beyond) to discuss entity-by-entity intercompany balances.	\$500.00	0.6	\$300.00

07/21/2023

Bowman, Dan	Call with E. Tzavelis, C. Chatten, M. Sullivan, J. Genova, B. Simpson (Deloitte) regarding review of the taxable income workpaper to analyze amounts driving the loss.	\$670.00	0.6	\$402.00
Bowman, Dan	Call with E. Tzavelis, C. Chatten, M. Sullivan, J. Genova, B. Simpson (Deloitte) regarding a review of the taxable income workpaper to analyze amounts driving the loss.	\$670.00	0.6	\$402.00
Chatten, Colin	Call with E. Tzavelis, M. Sullivan, J. Genova, D. Bowman, B. Simpson (Deloitte) regarding review of the taxable income workpaper to analyze amounts driving the loss.	\$500.00	0.6	\$300.00
Chatten, Colin	Call with E. Tzavelis, M. Sullivan, J. Genova, D. Bowman, B. Simpson (Deloitte) regarding a review of the taxable income workpaper to analyze amounts driving the loss.	\$500.00	0.6	\$300.00

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Fees Sorted by Category for the Fee Period

June 26, 2023 - September 14, 2023

Date	Description	Rate	Hours	Fees
<i>Tax Restructuring Services</i>				
07/21/2023				
Genova, Joseph	Call with E. Tzavelis, C. Chatten, M. Sullivan, D. Bowman, B. Simpson (Deloitte) regarding review of the taxable income workpaper to analyze amounts driving the loss.	\$200.00	0.6	\$120.00
Genova, Joseph	Call with E. Tzavelis, C. Chatten, M. Sullivan, D. Bowman, B. Simpson (Deloitte) regarding a review of the taxable income workpaper to analyze amounts driving the loss.	\$200.00	0.6	\$120.00
Kumar, Chaitanya	Update stock basis analysis for tax year 1998.	\$200.00	1.3	\$260.00
Kumar, Chaitanya	Update stock basis analysis for tax year 1999.	\$200.00	1.2	\$240.00
Kumar, Chaitanya	Update stock basis analysis for tax year 1993.	\$200.00	2.3	\$460.00
Kumar, Chaitanya	Update stock basis analysis for tax year 1996.	\$200.00	2.4	\$480.00
Kumar, Chaitanya	Update 1999 tax basis workpaper.	\$200.00	1.2	\$240.00
Kumar, Chaitanya	Update 1996 and 1997 tax basis workpaper.	\$200.00	2.4	\$480.00
Kumar, Chaitanya	Update 1998 tax basis workpaper.	\$200.00	1.3	\$260.00
Kumar, Chaitanya	Update 1993 and 1994 tax basis workpaper.	\$200.00	2.3	\$460.00
N Nair, Nisha Nair	Prepare entity folder for audit workpaper analysis of BBBY CT, and analysis of workpapers.	\$250.00	2.7	\$675.00
N Nair, Nisha Nair	Prepare entity specific folders for BBBY- renamed invoices and uploaded audit notices from CO, CT FL, NJ, NY, OH, VA, WI.	\$250.00	1.2	\$300.00
N Nair, Nisha Nair	Prepare entity folder for Christmas Tree CT, including renaming and uploading notice, analysis of audit workpaper.	\$250.00	1.5	\$375.00
N Nair, Nisha Nair	Prepare entity folder for Christmas Tree in Team- uploading notices from CT and NY.	\$250.00	0.5	\$125.00

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Fees Sorted by Category for the Fee Period

June 26, 2023 - September 14, 2023

Date	Description	Rate	Hours	Fees
<i>Tax Restructuring Services</i>				
07/21/2023				
Piazza, Jim	Call with T. Andrisano, L. Crossen (Bed Bath and Beyond) regarding the outstanding state refunds.	\$670.00	0.5	\$335.00
Rivera, Felix	Update sales and use tax audit tracker related to BBBY sales tax audits.	\$600.00	2.0	\$1,200.00
Simpson, Brandon	Call with E. Tzavelis, C. Chatten, M. Sullivan, J. Genova, D. Bowman (Deloitte) regarding review of the taxable income workpaper to analyze amounts driving the loss.	\$500.00	0.6	\$300.00
Sullivan, Brian	Review corporate org chart, state filing calendar and state apportionment workpapers	\$670.00	1.2	\$804.00
Sullivan, Brian	Review corporate organization chart, state filing calendar and state apportionment workpapers.	\$670.00	1.2	\$804.00
Sullivan, Megan	Call with E. Tzavelis, C. Chatten, J. Genova, D. Bowman, B. Simpson (Deloitte) regarding review of the taxable income workpaper to analyze amounts driving the loss.	\$500.00	0.6	\$300.00
Sullivan, Megan	Call with E. Tzavelis, C. Chatten, J. Genova, D. Bowman, B. Simpson (Deloitte) regarding a review of the taxable income workpaper to analyze amounts driving the loss.	\$500.00	0.6	\$300.00
Tzavelis, Elias	Call with C. Chatten, M. Sullivan, J. Genova, D. Bowman, B. Simpson (Deloitte) regarding review of the taxable income workpaper to analyze amounts driving the loss.	\$670.00	0.6	\$402.00
Tzavelis, Elias	Call with C. Chatten, M. Sullivan, J. Genova, D. Bowman, B. Simpson (Deloitte) regarding a review of the taxable income workpaper to analyze amounts driving the loss.	\$670.00	0.6	\$402.00
07/24/2023				
Boulos, Ala'a	Review section 382 ownership shift analysis that includes the preferred conversion.	\$670.00	1.0	\$670.00

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Fees Sorted by Category for the Fee Period

June 26, 2023 - September 14, 2023

Date	Description	Rate	Hours	Fees
<i>Tax Restructuring Services</i>				
07/24/2023				
Corrigan, Kevin	Call with E. Tzavelis, M. Sullivan, J. Genova, B. Sullivan, D. Karki, F. Fama (Deloitte) regarding treatment of the intercompany loan amounts related to Bed Bath & Beyond.	\$600.00	0.6	\$360.00
Corrigan, Kevin	Call with L. Huang, M. Sullivan (Deloitte) to discuss status of tax restructuring workstreams.	\$600.00	0.2	\$120.00
Corrigan, Kevin	Call with E. Tzavelis, M. Sullivan, J. Genova, B. Sullivan, D. Karki, F. Farma, S. Lee (Deloitte) regarding the treatment of the intercompany loan amounts related to Bed Bath & Beyond.	\$600.00	0.6	\$360.00
Corrigan, Kevin	Call with L. Huang, M. Sullivan (Deloitte) to discuss status of tax restructuring workstreams.	\$600.00	0.2	\$120.00
Fama, Frank	Call with B. Sullivan (Deloitte) to discuss state projection of intercompany cancellation of debt interest on state net operating loss balances.	\$500.00	0.4	\$200.00
Fama, Frank	Call with E. Tzavelis, M. Sullivan, J. Genova, B. Sullivan, K. Corrigan, D. Karki, S. Lee (Deloitte) regarding the treatment of the intercompany loan amounts related to Bed Bath & Beyond.	\$500.00	0.6	\$300.00
Fama, Frank	Call with B. Sullivan (Deloitte) to discuss state projection of intercompany cancellation of debt interest on state net operating loss balances.	\$500.00	0.4	\$200.00
Fama, Frank	Call with E. Tzavelis, M. Sullivan, J. Genova, B. Sullivan, K. Corrigan, D. Karki (Deloitte) regarding treatment of the intercompany loan amounts related to Bed Bath & Beyond.	\$500.00	0.6	\$300.00

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Fees Sorted by Category for the Fee Period

June 26, 2023 - September 14, 2023

Date	Description	Rate	Hours	Fees
<i>Tax Restructuring Services</i>				
07/24/2023				
Fielding, Stephen	Call with L. Huang (Deloitte), T. Andrisano, L. Crossen (Bed Bath and Beyond) to discuss questions raised by the IRS auditors.	\$600.00	0.5	\$300.00
Fielding, Stephen	Continue call with L. Huang (Deloitte), T. Andrisano, L. Crossen (Bed Bath and Beyond) to discuss questions raised by the IRS auditors.	\$600.00	0.5	\$300.00
Fielding, Stephen	Call with L. Huang (Deloitte), T. Andrisano, L. Crossen (Bed Bath and Beyond) to discuss questions raised by the IRS auditors.	\$600.00	0.5	\$300.00
Fielding, Stephen	Call with L. Huang (Deloitte), T. Andrisano, L. Crossen (Bed Bath and Beyond) to discuss questions raised by the IRS auditors.	\$600.00	0.5	\$300.00
Genova, Joseph	Call with E. Tzavelis, M. Sullivan, B. Sullivan, K. Corrigan, D. Karki, F. Fama (Deloitte) regarding treatment of the intercompany loan amounts related to Bed Bath & Beyond.	\$200.00	0.6	\$120.00
Genova, Joseph	Call with E. Tzavelis, M. Sullivan, B. Sullivan, K. Corrigan, D. Karki, F. Farma, S. Lee (Deloitte) regarding the treatment of the intercompany loan amounts related to Bed Bath & Beyond.	\$200.00	0.6	\$120.00
Huang, Lucy	Call with K. Corrigan, M. Sullivan (Deloitte) to discuss status of tax restructuring workstreams.	\$670.00	0.2	\$134.00
Huang, Lucy	Call with S. Fielding (Deloitte), T. Andrisano, L. Crossen (Bed Bath and Beyond) to discuss questions raised by the IRS auditors.	\$670.00	0.5	\$335.00
Huang, Lucy	Continue call with S. Fielding (Deloitte), T. Andrisano, L. Crossen (Bed Bath and Beyond) to discuss questions raised by the IRS auditors.	\$670.00	0.5	\$335.00
Huang, Lucy	Call with K. Corrigan, M. Sullivan (Deloitte) to discuss status of tax restructuring workstreams.	\$670.00	0.2	\$134.00

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Fees Sorted by Category for the Fee Period

June 26, 2023 - September 14, 2023

Date	Description	Rate	Hours	Fees
<i>Tax Restructuring Services</i>				
07/24/2023				
Huang, Lucy	Call with S. Fielding (Deloitte), T. Andrisano, L. Crossen (Bed Bath and Beyond) to discuss questions raised by the IRS auditors.	\$670.00	0.5	\$335.00
Huang, Lucy	Call with S. Fielding (Deloitte), T. Andrisano, L. Crossen (Bed Bath and Beyond) to discuss questions raised by the IRS auditors.	\$670.00	0.5	\$335.00
Karki, Dipa	Prepare for call for the treatment of the intercompany loan amounts related to Bed Bath and Beyond.	\$250.00	0.2	\$50.00
Karki, Dipa	Call with E. Tzavelis, M. Sullivan, J. Genova, B. Sullivan, K. Corrigan, F. Fama (Deloitte) regarding treatment of the intercompany loan amounts related to Bed Bath & Beyond.	\$250.00	0.6	\$150.00
Kumar, Chaitanya	Update stock basis analysis for tax year 2005.	\$200.00	1.3	\$260.00
Kumar, Chaitanya	Update stock basis analysis for tax year 2000.	\$200.00	1.4	\$280.00
Kumar, Chaitanya	Update stock basis analysis for tax year 2001.	\$200.00	1.3	\$260.00
Kumar, Chaitanya	Update stock basis analysis for tax year 2002.	\$200.00	1.6	\$320.00
Kumar, Chaitanya	Update stock basis analysis for tax year 2003.	\$200.00	1.4	\$280.00
Kumar, Chaitanya	Update the 2000 tax basis workpaper.	\$200.00	1.4	\$280.00
Kumar, Chaitanya	Update 2003 tax basis workpaper.	\$200.00	1.4	\$280.00
Kumar, Chaitanya	Update 2005 tax basis workpaper.	\$200.00	1.3	\$260.00
Kumar, Chaitanya	Update 2001 tax basis workpaper.	\$200.00	1.3	\$260.00
Kumar, Chaitanya	Update 2002 tax basis workpaper.	\$200.00	1.6	\$320.00
Lee, Sam	Email E. Tzavelis, M. Sullivan, J. Genova, B. Sullivan, K. Corrigan, D. Karki, F. Fama, S. Lee (Deloitte) regarding the treatment of the intercompany loan amounts related to Bed Bath & Beyond.	\$600.00	0.5	\$300.00

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Fees Sorted by Category for the Fee Period

June 26, 2023 - September 14, 2023

Date	Description	Rate	Hours	Fees
<i>Tax Restructuring Services</i>				
07/24/2023				
Lee, Sam	Review state apportionment and separate company profile for purposes of intercompany balances and planning considerations.	\$600.00	1.2	\$720.00
Lee, Sam	Call with E. Tzavelis, J. Genova, M. Sullivan, B. Sullivan, K. Corrigan, D. Karki, F. Fama (Deloitte) regarding the treatment of the intercompany loan amounts related to Bed Bath & Beyond.	\$600.00	0.6	\$360.00
Lee, Sam	Review state apportionment and separate company profile for purposes of intercompany balances and planning considerations.	\$600.00	1.1	\$660.00
May, Molly	Update Section 382 shift rollforward for 5% shareholders.	\$200.00	0.3	\$60.00
May, Molly	Update IRC Section 382 shift rollforward for 5% shareholders.	\$200.00	0.3	\$60.00
Rivera, Felix	Review Connecticut BBBY audit to check audit status and next steps.	\$600.00	0.6	\$360.00
Rivera, Felix	Document contact information for tax auditor and audit supervisors related to outstanding sales and tax audits.	\$600.00	1.0	\$600.00
Rivera, Felix	Meeting with S. Csan, B. Ensley (Deloitte), T. Andrisano, J. Berry (Bed Bath) to discuss open sales and use tax audits	\$600.00	0.5	\$300.00
Rivera, Felix	Review sales and use tax audit tracker.	\$600.00	1.4	\$840.00
Sullivan, Brian	Call with F. Fama (Deloitte) to discuss state projection of intercompany cancellation of debt interest on state net operating loss balances.	\$670.00	0.4	\$268.00
Sullivan, Brian	Call with E. Tzavelis, M. Sullivan, J. Genova, K. Corrigan, D. Karki, F. Fama (Deloitte) regarding treatment of the intercompany loan amounts related to Bed Bath & Beyond.	\$670.00	0.6	\$402.00
Sullivan, Brian	Review updated balance sheet by entity with intercompany balances.	\$670.00	0.4	\$268.00

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Fees Sorted by Category for the Fee Period

June 26, 2023 - September 14, 2023

Date	Description	Rate	Hours	Fees
<i>Tax Restructuring Services</i>				
07/24/2023				
Sullivan, Brian	Call with F. Fama (Deloitte) to discuss state projection of intercompany cancellation of debt interest on state net operating loss balances.	\$670.00	0.4	\$268.00
Sullivan, Brian	Call with E. Tzavelis, M. Sullivan, J. Genova, K. Corrigan, D. Karki, F. Farma, S. Lee (Deloitte) regarding the treatment of the intercompany loan amounts related to Bed Bath & Beyond.	\$670.00	0.6	\$402.00
Sullivan, Brian	Review updated balance sheet by entity with intercompany balances.	\$670.00	0.4	\$268.00
Sullivan, Megan	Call with L. Huang, K. Corrigan (Deloitte) to discuss status of tax restructuring workstreams.	\$500.00	0.2	\$100.00
Sullivan, Megan	Review taxable loss for tax year end February 2023.	\$500.00	0.7	\$350.00
Sullivan, Megan	Call with E. Tzavelis, J. Genova, B. Sullivan, K. Corrigan, D. Karki, F. Fama (Deloitte) regarding treatment of the intercompany loan amounts related to Bed Bath & Beyond.	\$500.00	0.6	\$300.00
Sullivan, Megan	Call with L. Huang, K. Corrigan (Deloitte) to discuss status of tax restructuring workstreams.	\$500.00	0.2	\$100.00
Sullivan, Megan	Call with E. Tzavelis, J. Genova, B. Sullivan, K. Corrigan, D. Karki, F. Farma, S. Lee (Deloitte) regarding the treatment of the intercompany loan amounts related to Bed Bath & Beyond.	\$500.00	0.6	\$300.00
Sullivan, Megan	Review taxable loss for tax year end February 2023.	\$500.00	0.7	\$350.00
Tucker, Erin	Review IRC Section 382 shift analysis workbook.	\$600.00	0.2	\$120.00
Tucker, Erin	Review 10-K for FY23 for IRC Section 382 shift analysis update.	\$600.00	0.2	\$120.00
Tucker, Erin	Review 3/13/2023 8-K for IRC Section 382 shift analysis.	\$600.00	0.1	\$60.00

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Fees Sorted by Category for the Fee Period

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Date	Description	Rate	Hours	Fees
<i>Tax Restructuring Services</i>				
07/24/2023				
Tucker, Erin	Review 3/22/2023 8-K for IRC Section 382 shift analysis.	\$600.00	0.1	\$60.00
Tucker, Erin	Review 3/30/2023 8-K for IRC Section 382 shift analysis.	\$600.00	0.2	\$120.00
Tucker, Erin	Review 3/8/2023 8-K for IRC Section 382 shift analysis.	\$600.00	0.2	\$120.00
Tucker, Erin	Review 4/23/2023 8-K for IRC Section 382 shift analysis.	\$600.00	0.2	\$120.00
Tucker, Erin	Review 4/24/2023 8-K for IRC Section 382 shift analysis.	\$600.00	0.1	\$60.00
Tucker, Erin	Review 4/6/2023 8-K for IRC Section 382 shift analysis.	\$600.00	0.2	\$120.00
Tucker, Erin	Review First Day Motions for shares outstanding as of bankruptcy petition for IRC Section 382 shift analysis.	\$600.00	0.2	\$120.00
Tucker, Erin	Review IRC Section 382 shift analysis workbook.	\$600.00	0.2	\$120.00
Tucker, Erin	Review 10-K for FY23 for IRC Section 382 shift analysis update.	\$600.00	0.2	\$120.00
Tucker, Erin	Review 3/13/2023 8-K for IRC Section 382 shift analysis.	\$600.00	0.1	\$60.00
Tucker, Erin	Review 3/22/2023 8-K for IRC Section 382 shift analysis.	\$600.00	0.1	\$60.00
Tucker, Erin	Review 3/30/2023 8-K for IRC Section 382 shift analysis.	\$600.00	0.2	\$120.00
Tucker, Erin	Review 3/8/2023 8-K for IRC Section 382 shift analysis.	\$600.00	0.2	\$120.00
Tucker, Erin	Review 4/23/2023 8-K for IRC Section 382 shift analysis.	\$600.00	0.2	\$120.00
Tucker, Erin	Review 4/24/2023 8-K for IRC Section 382 shift analysis.	\$600.00	0.1	\$60.00
Tucker, Erin	Review 4/6/2023 8-K for IRC Section 382 shift analysis.	\$600.00	0.2	\$120.00
Tucker, Erin	Review First Day Motions for shares outstanding as of bankruptcy petition for IRC Section 382 shift analysis.	\$600.00	0.2	\$120.00

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Fees Sorted by Category for the Fee Period

June 26, 2023 - September 14, 2023

Date	Description	Rate	Hours	Fees
<i>Tax Restructuring Services</i>				
07/24/2023				
Tzavelis, Elias	Call with M. Sullivan, J. Genova, B. Sullivan, K. Corrigan, D. Karki, F. Fama (Deloitte) regarding treatment of the intercompany loan amounts related to Bed Bath & Beyond.	\$670.00	0.6	\$402.00
Tzavelis, Elias	Call with M. Sullivan, J. Genova, B. Sullivan, K. Corrigan, D. Karki, F. Farma, S. Lee (Deloitte) regarding the treatment of the intercompany loan amounts related to Bed Bath & Beyond.	\$670.00	0.6	\$402.00
Wegesin, Jack	Research SEC filings related to Bed Bath and Beyond filing for bankruptcy under chapter 11.	\$200.00	2.9	\$580.00
Wegesin, Jack	Research SEC filings related to Bed Bath and Beyond filing for Bankruptcy under Chapter 11.	\$200.00	2.9	\$580.00
07/25/2023				
Bowman, Dan	Call with E. Tzavelis, M. Sullivan, B. Simpson, J. Genova (Deloitte) regarding review of Bed Bath & Beyonds taxable income workpaper to identify certain deferred accounts.	\$670.00	1.0	\$670.00
Bowman, Dan	Call with E. Tzavelis, M. Sullivan, J. Genova, B. Simpson, (Deloitte) regarding review of Bed Bath & Beyonds taxable income workpaper to identify certain deferred accounts.	\$670.00	1.0	\$670.00
Genova, Joseph	Call with E. Tzavelis, M. Sullivan, D. Bowman, B. Simpson, (Deloitte) regarding review of Bed Bath & Beyonds taxable income workpaper to identify certain deferred accounts.	\$200.00	1.0	\$200.00
Genova, Joseph	Review balance sheets to assess if it is usable to continue build out of tax basis balance sheet.	\$200.00	2.2	\$440.00

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Fees Sorted by Category for the Fee Period

June 26, 2023 - September 14, 2023

Date	Description	Rate	Hours	Fees
<i>Tax Restructuring Services</i>				
07/25/2023				
Genova, Joseph	Call with E. Tzavelis, M. Sullivan, D. Bowman, B. Simpson (Deloitte) regarding review of Bed Bath & Beyonds taxable income workpaper to identify certain deferred tax asset and liability accounts.	\$200.00	1.0	\$200.00
Genova, Joseph	Review balance sheets to assess if usable to continue build out of tax basis balance sheet.	\$200.00	2.2	\$440.00
Karki, Dipa	Call with K. Corrigan (Deloitte) regarding the capital change analysis.	\$250.00	0.5	\$125.00
Karki, Dipa	Review tax returns of Bed, Bath and Beyond for capital change analysis from 1991 through 2006.	\$250.00	0.6	\$150.00
Kumar, Chaitanya	Update stock basis analysis for tax year 1992.	\$200.00	1.3	\$260.00
Kumar, Chaitanya	Update stock basis analysis for tax year 1993.	\$200.00	1.2	\$240.00
Kumar, Chaitanya	Update stock basis analysis for tax year 2006.	\$200.00	2.1	\$420.00
Kumar, Chaitanya	Update stock basis analysis for tax year 2006.	\$200.00	0.9	\$180.00
Kumar, Chaitanya	Update the Capital Change Analysis for the 2006 year.	\$200.00	0.9	\$180.00
Kumar, Chaitanya	Update 2006 tax basis workpaper and bookmarked tax return for the relevant pages needed for the tax basis study.	\$200.00	2.1	\$420.00
Kumar, Chaitanya	Update 1992 tax basis workpaper.	\$200.00	1.3	\$260.00
Kumar, Chaitanya	Update 1993(1-1-1993 to 2-28-1993) short period tax basis workpaper.	\$200.00	1.2	\$240.00
May, Molly	Update Section 382 shift transaction log and inputting in software.	\$200.00	2.3	\$460.00
May, Molly	Update shift transaction log and inputting in software.	\$200.00	2.3	\$460.00
N Nair, Nisha Nair	Call with F. Rivera (Deloitte) regarding BBBY audit tracker format, estimate refunds.	\$250.00	0.5	\$125.00
N Nair, Nisha Nair	Organize BBBY NY tax documents.	\$250.00	0.2	\$50.00

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Fees Sorted by Category for the Fee Period

June 26, 2023 - September 14, 2023

Date	Description	Rate	Hours	Fees
<i>Tax Restructuring Services</i>				
07/25/2023				
N Nair, Nisha Nair	Email F. Rivera (Deloitte) regarding overall refund states, BBBY entity.	\$250.00	0.5	\$125.00
N Nair, Nisha Nair	Review of Corporate Income Tax and Sales and Use Tax workpapers.	\$250.00	1.7	\$425.00
Rivera, Felix	Draft Bed Bath Power of Attorney forms related to sales and use tax audits.	\$600.00	1.0	\$600.00
Rivera, Felix	Email B. Ensley, N. Nair (Deloitte) in order to provide next steps.	\$600.00	0.5	\$300.00
Rivera, Felix	Email T. Andrisano (Bed Bath) to provide power of attorney forms related to sales and use tax audits.	\$600.00	0.5	\$300.00
Rivera, Felix	Review sales and use tax audit workpapers and notes.	\$600.00	1.0	\$600.00
Simpson, Brandon	Call with E. Tzavelis, M. Sullivan, D. Bowman, J. Genova (Deloitte) regarding review of Bed Bath & Beyonds taxable income workpaper to identify certain deferred tax asset and liability accounts.	\$500.00	1.0	\$500.00
Sullivan, Megan	Review book to tax differences impacting taxable loss for tax year end February 25, 2023.	\$500.00	0.5	\$250.00
Sullivan, Megan	Call with E. Tzavelis, D. Bowman, B. Simpson, J. Genova (Deloitte) regarding review of Bed Bath & Beyonds taxable income workpaper to identify certain deferred accounts.	\$500.00	1.0	\$500.00
Sullivan, Megan	Call with E. Tzavelis, J. Genova, D. Bowman, B. Simpson, (Deloitte) regarding review of Bed Bath & Beyonds taxable income workpaper to identify certain deferred accounts.	\$500.00	1.0	\$500.00
Sullivan, Megan	Review tax deferreds impacting taxable loss for tax year end February 2023.	\$500.00	0.5	\$250.00

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Fees Sorted by Category for the Fee Period

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Date	Description	Rate	Hours	Fees
<i>Tax Restructuring Services</i>				
07/25/2023				
Tzavelis, Elias	Call with M. Sullivan, D. Bowman, B. Simpson, J. Genova (Deloitte) regarding review of Bed Bath & Beyonds taxable income workpaper to identify certain deferred accounts.	\$670.00	1.0	\$670.00
Tzavelis, Elias	Call with M. Sullivan, J. Genova, D. Bowman, B. Simpson, (Deloitte) regarding review of Bed Bath & Beyonds taxable income workpaper to identify certain deferred accounts.	\$670.00	1.0	\$670.00
Wegesin, Jack	Update Section 382 shift analysis workpaper to reflect information found in SEC filings for the bankruptcy under chapter 11.	\$200.00	2.1	\$420.00
Wegesin, Jack	Update 382 shift analysis workpaper.	\$200.00	0.9	\$180.00
Wegesin, Jack	Update Section 382 shift analysis workpaper to reflect information found in the SEC filings for the bankruptcy under chapter 11.	\$200.00	2.1	\$420.00
Wegesin, Jack	Update 382 Shift Analysis workpaper.	\$200.00	0.9	\$180.00
07/26/2023				
Genova, Joseph	Review balance sheets to assess if it is usable for the tax basis balance sheets.	\$200.00	1.4	\$280.00
Genova, Joseph	Review balance sheets to assess if usable for the tax basis balance sheets.	\$200.00	1.4	\$280.00
Kumar, Chaitanya	Update the stock basis analysis for the 2002 year.	\$200.00	1.8	\$360.00
Kumar, Chaitanya	Update stock basis transaction for the year 2018.	\$200.00	2.2	\$440.00
Kumar, Chaitanya	Update the basis for the 2002 year.	\$200.00	1.8	\$360.00
Kumar, Chaitanya	Update basis transaction for the year 2018.	\$200.00	2.2	\$440.00
Lee, Sam	Email F. Fama (Deloitte) to update state profile for purposes of intercompany balances.	\$600.00	0.5	\$300.00

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Bed Bath & Beyond Inc.

Deloitte Tax LLP

Fees Sorted by Category for the Fee Period

June 26, 2023 - September 14, 2023

Date	Description	Rate	Hours	Fees
<i>Tax Restructuring Services</i>				
07/26/2023				
Lee, Sam	Call with F. Fama (Deloitte) to update state profile for purposes of intercompany balances	\$600.00	0.5	\$300.00
N Nair, Nisha Nair	Clear review notes on BBY CT, NY.	\$250.00	0.5	\$125.00
N Nair, Nisha Nair	Clear review notes on BBYCF LLC-CA.	\$250.00	0.5	\$125.00
N Nair, Nisha Nair	Clear review notes on Christmas CT and NY.	\$250.00	0.5	\$125.00
N Nair, Nisha Nair	Review Harmon store CT and NY-POAs uploading the version to Teams.	\$250.00	1.0	\$250.00
Rivera, Felix	Call with New York sales and use tax auditor to discuss power of attorney form and audit status.	\$600.00	0.8	\$480.00
Rivera, Felix	Email New York sales and use tax auditor in order to provide power of attorney forms related sales tax audits for Harmon Drugs and Bed Bath.	\$600.00	0.5	\$300.00
Rivera, Felix	Email to Connecticut sales and use tax auditor in order to provide power of attorney forms related sales tax audits for Harmon Drugs and Bed Bath.	\$600.00	0.8	\$480.00
Rivera, Felix	Meeting with F. Rivera, B. Ensley, S. Csan (Deloitte), T. Andrisano (Bed Bath) to discuss open sales and use tax audits	\$600.00	1.0	\$600.00
Tucker, Erin	Review IRC Section 382 shift analysis model.	\$600.00	0.8	\$480.00
Tucker, Erin	Review IRC Section 382 shift analysis model.	\$600.00	0.8	\$480.00
Tzavelis, Elias	Review intercompany account matrix and tax basis balance sheets.	\$670.00	0.9	\$603.00
Tzavelis, Elias	Review intercompany account matrix and tax basis balance sheets.	\$670.00	0.9	\$603.00
Varma, Tejasvee	Review files related to Harmon Stores (CT).	\$250.00	0.2	\$50.00
Varma, Tejasvee	Review files related to BBYCF.	\$250.00	0.5	\$125.00
Varma, Tejasvee	Review files related to Christmas Tree Shops, Inc.(NY, CT).	\$250.00	0.5	\$125.00

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Deloitte Tax LLP

Fees Sorted by Category for the Fee Period

June 26, 2023 - September 14, 2023

Date	Description	Rate	Hours	Fees
<i>Tax Restructuring Services</i>				
07/26/2023				
Varma, Tejasvee	Review files related to Harmon Drugs (NY).	\$250.00	1.0	\$250.00
Varma, Tejasvee	Review files related to BBBY (CT, NY).	\$250.00	1.2	\$300.00
Wegesin, Jack	Calculate the reconciliation of the change in Cumulative shift in the Section 382 shift analysis model.	\$200.00	1.9	\$380.00
Wegesin, Jack	Calculate the reconciliation of the change in cumulative shift in the Section 382 shift analysis model.	\$200.00	1.9	\$380.00
07/27/2023				
Corrigan, Kevin	Review results of change in capital analysis as related to years 1991 through 2005 for purposes of stock basis computations.	\$600.00	1.7	\$1,020.00
Corrigan, Kevin	Review results of change in capital analysis as related to years 1991 through 2005 for purposes of stock basis computations.	\$600.00	1.7	\$1,020.00
Fielding, Stephen	Call with M. Sullivan (Deloitte), L. Crossen, T. Andrisano (Bed Bath & Beyond) to discuss estimated recovery on debt.	\$600.00	0.5	\$300.00
Fielding, Stephen	Review FY2023 estimated taxable loss for net operating loss available.	\$600.00	1.4	\$840.00
Fielding, Stephen	Review FY2023 estimated taxable loss for net operating loss' available.	\$600.00	1.4	\$840.00
Fielding, Stephen	Call with M. Sullivan (Deloitte), L. Crossen, T. Andrisano (Bed Bath & Beyond) to discuss estimated recovery on debt.	\$600.00	0.5	\$300.00
Karki, Dipa	Review stock basis Inputs for the Bed Bath and Beyond group.	\$250.00	0.8	\$200.00
Kumar, Chaitanya	Update 2006 stock basis transaction.	\$200.00	1.8	\$360.00
Kumar, Chaitanya	Update the stock basis for the 2003 year.	\$200.00	2.3	\$460.00
Kumar, Chaitanya	Update the stock basis for the 2003 year.	\$200.00	0.9	\$180.00
Kumar, Chaitanya	Update the basis for the 2003 year.	\$200.00	2.3	\$460.00

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Deloitte Tax LLP

Fees Sorted by Category for the Fee Period

June 26, 2023 - September 14, 2023

Date	Description	Rate	Hours	Fees
<i>Tax Restructuring Services</i>				
07/27/2023				
Kumar, Chaitanya	Continue to update the basis for the 2003 year.	\$200.00	0.9	\$180.00
Kumar, Chaitanya	Update 2006 basis transaction.	\$200.00	1.8	\$360.00
N Nair, Nisha Nair	Review emails from client and signed POAs.	\$250.00	0.3	\$75.00
N Nair, Nisha Nair	Review audit appeal notice- renaming notice, workpapers to update tracker on audit liabilities.	\$250.00	1.5	\$375.00
Rivera, Felix	Meeting with B. Ensley (Deloitte), T. Andrisano, J. Berry (Deloitte) to discuss open sales and use tax audits.	\$600.00	1.0	\$600.00
Rivera, Felix	Email BBBCF sales and T. Aoyama (use tax auditor) in order to provide power attorney forms and request times to discuss next steps.	\$600.00	0.5	\$300.00
Rivera, Felix	Review sales tax audit workpapers in order to assess next steps.	\$600.00	2.0	\$1,200.00
Rivera, Felix	Prepare for call with client in order to discuss audit status and next steps.	\$600.00	1.0	\$600.00
Rivera, Felix	Prepare for upcoming call with client in order to discuss audit status and next steps.	\$600.00	1.0	\$600.00
Rivera, Felix	Review BBBCF sales and use tax audit workpapers.	\$600.00	0.6	\$360.00
Rivera, Felix	Review sales tax audit workpapers in order to assess next steps.	\$600.00	2.0	\$1,200.00
Rivera, Felix	Email T. Aoyama (BBBCF sales and use tax auditor) in order to provide power attorney forms and request times to discuss next steps.	\$600.00	0.5	\$300.00
Rivera, Felix	Meeting with B. Ensley (Deloitte), T. Andrisano, J. Berry (Bed Bath) to discuss open sales and use tax audits.	\$600.00	1.0	\$600.00
Sullivan, Brian	Review projected state tax leakage related to settlement of intercompany debt.	\$670.00	1.2	\$804.00
Sullivan, Brian	Review projected state tax leakage related to settlement of intercompany debt.	\$670.00	1.2	\$804.00

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Deloitte Tax LLP

Fees Sorted by Category for the Fee Period

June 26, 2023 - September 14, 2023

Date	Description	Rate	Hours	Fees
<i>Tax Restructuring Services</i>				
07/27/2023				
Sullivan, Megan	Call with S. Fielding (Deloitte), L. Crossen, T. Andrisano (Bed Bath & Beyond) to discuss estimated recovery on debt.	\$500.00	0.5	\$250.00
Sullivan, Megan	Call with S. Fielding (Deloitte), L. Crossen, T. Andrisano (Bed Bath & Beyond) to discuss estimated recovery on debt.	\$500.00	0.5	\$250.00
Tzavelis, Elias	Review trail balance tax adjustments.	\$670.00	1.1	\$737.00
Tzavelis, Elias	Review trail balance tax adjustments.	\$670.00	1.1	\$737.00
07/28/2023				
Bowman, Dan	Review workpapers to address client's question regarding net operating loss.	\$670.00	1.2	\$804.00
Bowman, Dan	Call with T. Andrisano (Bed Bath) regarding net operating gloss and reviewing workpapers to address client's question regarding net operating loss.	\$670.00	1.2	\$804.00
Fama, Frank	Call with S. Fielding, E. Tzavelis, B. Sullivan, M. Sullivan (Deloitte) to discuss intercompanies and associated state income tax impact.	\$500.00	0.5	\$250.00
Fama, Frank	Draft estimated income tax exposure of cancellation of debt income for proposed restructuring steps.	\$500.00	2.2	\$1,100.00
Fama, Frank	Draft estimated income tax exposure of cancellation of debt income for proposed restructuring steps.	\$500.00	2.2	\$1,100.00
Fama, Frank	Call with E. Tzavelis, S. Fielding, C. Chatten, B. Sullivan, M. Sullivan (Deloitte) to discuss intercompanies and associated state income tax impact.	\$500.00	0.5	\$250.00
Fielding, Stephen	Call with E. Tzavelis, B. Sullivan, F. Fama, M. Sullivan (Deloitte) to discuss intercompanies and associated state income tax impact.	\$600.00	0.5	\$300.00

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Deloitte Tax LLP

Fees Sorted by Category for the Fee Period

June 26, 2023 - September 14, 2023

Date	Description	Rate	Hours	Fees
<i>Tax Restructuring Services</i>				
07/28/2023				
Fielding, Stephen	Call with E. Tzavelis, C. Chatten, B. Sullivan, F. Fama, M. Sullivan (Deloitte) to discuss intercompanies and associated state income tax impact.	\$600.00	0.5	\$300.00
Genova, Joseph	Review bankruptcy filing to understand which entities filed for bankruptcy within the structure.	\$200.00	0.6	\$120.00
Genova, Joseph	Review docket in order to get an update on the sale of Overstock.	\$200.00	1.5	\$300.00
Genova, Joseph	Call with M. Sullivan (Deloitte) to discuss tax basis in fixed assets and intangibles.	\$200.00	0.5	\$100.00
Genova, Joseph	Review Bankruptcy filing to understand which entities filed for Bankruptcy within the structure.	\$200.00	0.6	\$120.00
Genova, Joseph	Review docket in order to get an update on the sale of Overstock.	\$200.00	1.5	\$300.00
Genova, Joseph	Call with M. Sullivan (Deloitte) to discuss tax basis in fixed assets and intangibles.	\$200.00	0.5	\$100.00
Gorman, Joe	Assess Deloitte Tax's Basis software for calculateing basis for the bankruptcy analysis.	\$250.00	0.7	\$175.00
Gorman, Joe	Assist with Tax's Basis software was running in order to calculate basis for the bankruptcy analysis.	\$250.00	0.7	\$175.00
Karki, Dipa	Review stock basis Inputs for the Bed Bath and Beyond group.	\$250.00	1.8	\$450.00
Kumar, Chaitanya	Update the stock basis analysis for the 2000 year.	\$200.00	1.8	\$360.00
Kumar, Chaitanya	Update the tax basis workpapers for the year 1992 to 2000.	\$200.00	2.2	\$440.00
Kumar, Chaitanya	Update the tax basis workpapers for the year 2000 to 2003.	\$200.00	1.8	\$360.00
Kumar, Chaitanya	Update the stock basis analysis for the 1990 year.	\$200.00	2.2	\$440.00

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Fees Sorted by Category for the Fee Period

June 26, 2023 - September 14, 2023

Date	Description	Rate	Hours	Fees
<i>Tax Restructuring Services</i>				
07/28/2023				
N Nair, Nisha Nair	Creation of draft email for F. Rivera (Deloitte) detailing the the current status of the New York Harmon Drugs sales and use tax audit.	\$250.00	0.5	\$125.00
N Nair, Nisha Nair	Creation of draft email for F.Rivera (Deloitte) detailing the the current status of the New York Bed Bath and Beyond sales and use tax audit.	\$250.00	0.5	\$125.00
N Nair, Nisha Nair	Creation of draft email for F. Rivera (Deloitte) detailing the the current status of the New York Christmas Tree sales and use tax audit.	\$250.00	0.5	\$125.00
Rivera, Felix	Email E. Bensley (Deloitte) related to Connecticut and New York power of attorney forms.	\$600.00	0.4	\$240.00
Rivera, Felix	Review sales and use tax audit workpapers related to BBYCF.	\$600.00	1.0	\$600.00
Sullivan, Brian	Call with S. Fielding, E. Tzavelis, F. Fama, M. Sullivan (Deloitte) to discuss intercompanies and associated state income tax impact.	\$670.00	0.5	\$335.00
Sullivan, Brian	Call with E. Tzavelis, S. Fielding, C. Chatten, F. Fama, M. Sullivan (Deloitte) to discuss intercompanies and associated state income tax impact.	\$670.00	0.5	\$335.00
Sullivan, Megan	Call with J. Genova (Deloitte) to discuss tax basis in fixed assets and intangibles.	\$500.00	0.5	\$250.00
Sullivan, Megan	Call with S. Fielding, E. Tzavelis, B. Sullivan, F. Fama (Deloitte) to discuss intercompanies and associated state income tax impact.	\$500.00	0.5	\$250.00
Sullivan, Megan	Review Bed Bath and Beyond chapter 11 bankruptcy plan.	\$500.00	0.5	\$250.00
Sullivan, Megan	Review Bed Bath and Beyond chapter 11 bankruptcy plan.	\$500.00	0.5	\$250.00

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Fees Sorted by Category for the Fee Period

June 26, 2023 - September 14, 2023

Date	Description	Rate	Hours	Fees
<i>Tax Restructuring Services</i>				
07/28/2023				
Sullivan, Megan	Call with S. Fielding (Deloitte), L. Crossen, T. Andrisano (Bed Bath & Beyond) to discuss estimated recovery on debt.	\$500.00	0.5	\$250.00
Sullivan, Megan	Call with J. Genova (Deloitte) to discuss tax basis in fixed assets and intangibles.	\$500.00	0.5	\$250.00
Tzavelis, Elias	Call with S. Fielding, B. Sullivan, F. Fama, M. Sullivan (Deloitte) to discuss intercompanies and associated state income tax impact.	\$670.00	0.5	\$335.00
Tzavelis, Elias	Call with S. Fielding, C. Chatten, B. Sullivan, F. Fama, M. Sullivan (Deloitte) to discuss intercompanies and associated state income tax impact.	\$670.00	0.5	\$335.00
Varma, Tejasvee	Review BBBY emails to make a transcript of the audio note received from the State.	\$250.00	1.0	\$250.00
07/31/2023				
Corrigan, Kevin	Call with L. Huang (Deloitte) to discuss status of tax restructuring workstreams.	\$600.00	0.2	\$120.00
Corrigan, Kevin	Call with L. Huang, M. Sullivan (Deloitte) to discuss status of tax restructuring workstreams.	\$600.00	0.2	\$120.00
Fama, Frank	Call with B. Sullivan (Deloitte) to discuss revised state projections of intercompany cancellation of debt income on state net operating loss balances.	\$500.00	0.3	\$150.00
Fama, Frank	Revise state net operating loss reduction model to assess estimated reduction attributed to cancellation of debt income.	\$500.00	1.6	\$800.00
Fama, Frank	Call with B. Sullivan (Deloitte) to discuss revised state projections of intercompany cancellation of debt income on state net operating loss balances.	\$500.00	0.3	\$150.00

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Fees Sorted by Category for the Fee Period

June 26, 2023 - September 14, 2023

Date	Description	Rate	Hours	Fees
<i>Tax Restructuring Services</i>				
07/31/2023				
Fama, Frank	Revise state net operating loss reduction model to assess estimated reduction attributed to cancellation of debt income.	\$500.00	1.6	\$800.00
Genova, Joseph	Review master trial balance provided by the client to continue build out of the tax basis balance sheet.	\$200.00	0.5	\$100.00
Genova, Joseph	Review Master trial balance to continue build out of the tax basis balance sheet.	\$200.00	0.5	\$100.00
Huang, Lucy	Call with K. Corrigan (Deloitte) to discuss status of tax restructuring workstreams.	\$670.00	0.2	\$134.00
Huang, Lucy	Call with K. Corrigan, M. Sullivan (Deloitte) to discuss status of tax restructuring workstreams.	\$670.00	0.2	\$134.00
Huang, Lucy	Call with D. Gittelman, A. Kurnath (Deloitte) to discuss the status of the outstanding state refunds and the state returns.	\$670.00	0.4	\$268.00
Kumar, Chaitanya	Clear issues related to stock basis analysis for the Bed Bath and Beyond group.	\$200.00	1.9	\$380.00
Kumar, Chaitanya	Clear issues related to stock basis analysis for the Bed Bath and Beyond group.	\$200.00	1.2	\$240.00
Kumar, Chaitanya	Clear issues related to stock basis analysis for the Bed Bath and Beyond group.	\$200.00	1.3	\$260.00
Kumar, Chaitanya	Clear issues in Deloitte Earnings and Profit software for the year 1990 to 1998.	\$200.00	1.9	\$380.00
Kumar, Chaitanya	Clear issues in Deloitte Earnings and Profits software for the year 1999 to 2002.	\$200.00	1.2	\$240.00
Kumar, Chaitanya	Update work paper for software input to calculate Tax Basis or earnings and profits.	\$200.00	1.3	\$260.00

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Fees Sorted by Category for the Fee Period

June 26, 2023 - September 14, 2023

Date	Description	Rate	Hours	Fees
<i>Tax Restructuring Services</i>				
07/31/2023				
Rivera, Felix	Review Connecticut Power of Attorney forms in preparation for call with Connecticut sale and use tax auditors.	\$600.00	0.5	\$300.00
Rivera, Felix	Review Connecticut audit workpapers related to the sales tax audit for BBBY and Christmas Treen Shops.	\$600.00	2.0	\$1,200.00
Rivera, Felix	Email J. Berry (Bed Bath) in order to request additional documentation related to the sales and use tax audit for Connecticut.	\$600.00	0.6	\$360.00
Rivera, Felix	Meeting with B. Ensley (Deloitte), H. Merson, J. Garcia, L. Gong (Connecticut auditors) to discuss open sales and use tax audits for BBBY and Harmon Store.	\$600.00	0.5	\$300.00
Sullivan, Brian	Call with F. Fama (Deloitte) to discuss revised state projections of intercompany cancellation of debt income on state net operating loss balances.	\$670.00	0.3	\$201.00
Sullivan, Brian	Review state tax analysis of potential bad debt deductions and cancellation of debt impact from intercompany debt settlement.	\$670.00	0.4	\$268.00
Sullivan, Brian	Call with F. Fama (Deloitte) to discuss revised state projections of intercompany cancellation of debt income on state net operating loss balances.	\$670.00	0.3	\$201.00
Sullivan, Brian	Review state tax analysis of potential bad debt deductions and cancellation of debt income impact from intercompany debt settlement.	\$670.00	0.4	\$268.00
Sullivan, Megan	Review Bed Bath & Beyond bankruptcy plan.	\$500.00	1.1	\$550.00
Sullivan, Megan	Review tax basis in fixed and intangible assets.	\$500.00	1.4	\$700.00
Sullivan, Megan	Review tax basis in fixed and intangible assets.	\$500.00	1.4	\$700.00

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Fees Sorted by Category for the Fee Period

June 26, 2023 - September 14, 2023

Date	Description	Rate	Hours	Fees
<i>Tax Restructuring Services</i>				
07/31/2023				
Sullivan, Megan	Review Bed Bath & Beyond bankruptcy plan.	\$500.00	1.1	\$550.00
Tucker, Erin	Review IRC Section 382 shift analysis workbook.	\$600.00	0.5	\$300.00
Tucker, Erin	Review IRC Section 382 shift analysis workbook.	\$600.00	0.5	\$300.00
08/01/2023				
Boulos, Ala'a	Review updated section 382 ownership shift analysis that includes the preferred conversion.	\$670.00	2.0	\$1,340.00
Bowman, Dan	Call with B. Simpson (Deloitte) to discuss FY2022 net operating loss.	\$670.00	0.5	\$335.00
Bowman, Dan	Review income tax provision workpapers to understand book expenses and the related tax treatment	\$670.00	0.7	\$469.00
Fama, Frank	Finalize cancellation of debt income modelling and estimated attribute reduction.	\$500.00	0.2	\$100.00
Fielding, Stephen	Call with M. Sullivan, J. Genova (Deloitte) regarding review of the tax trial balance to continue the build out of the tax basis balance sheet.	\$600.00	1.0	\$600.00
Genova, Joseph	Call with S. Fielding, M. Sullivan (Deloitte) regarding review of the tax trial balance to continue the build out of the tax basis balance sheet.	\$200.00	1.0	\$200.00
Karki, Dipa	Review tax return of Bed Bath and Beyond and Earn2 inputs/adjustments.	\$250.00	0.8	\$200.00
Kumar, Chaitanya	Update 2018 tax basis workpaper.	\$200.00	1.6	\$320.00
Kumar, Chaitanya	Update 2019 tax basis workpaper.	\$200.00	1.4	\$280.00
Kumar, Chaitanya	Update the 1992 to 1998 tax basis workpaper.	\$200.00	2.1	\$420.00
May, Molly	Review IRC Section 382 shift analysis.	\$200.00	0.2	\$40.00
Rivera, Felix	Email William Estelle in relation the New York sales tax audits in order to get availability for next steps.	\$600.00	0.6	\$360.00
Rivera, Felix	Review New York Bed Bath and Beyond sales tax audit workpapers.	\$600.00	2.0	\$1,200.00

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Fees Sorted by Category for the Fee Period

June 26, 2023 - September 14, 2023

Date	Description	Rate	Hours	Fees
<i>Tax Restructuring Services</i>				
08/01/2023				
Simpson, Brandon	Call with D. Bowman (Deloitte) discussing financial year 2022 net operating loss.	\$500.00	0.5	\$250.00
Sullivan, Brian	Review updated state tax projection of impact of intercompany settlements on state net operating loss balances.	\$670.00	0.4	\$268.00
Sullivan, Megan	Call with S. Fielding, J. Genova (Deloitte) regarding review of the tax trial balance to continue the build out of the tax basis balance sheet.	\$500.00	1.0	\$500.00
Sullivan, Megan	Review tax trial balance provided by Toni-Anne (Bed Bath & Beyond).	\$500.00	1.1	\$550.00
Varma, Tejasvee	Bed Bath and Beyond - CA Sales Tax Audits analysis, analyze files received for NY, update the tracker.	\$250.00	3.5	\$875.00
Wegesin, Jack	Perform reconciliation for change in cumulative shift in Section 382 shift analysis model.	\$200.00	0.6	\$120.00
Wegesin, Jack	Update Section 382 shift analysis model.	\$200.00	0.3	\$60.00
08/02/2023				
Corrigan, Kevin	Review stock basis inputs from tax returns.	\$600.00	1.8	\$1,080.00
Genova, Joseph	Call with M. Sullivan, L. Huang (Deloitte) regarding review of tax trial balance in order to continue preparation of the tax basis balance sheet.	\$200.00	0.4	\$80.00
Huang, Lucy	Update invoice and payment schedule for ordinary course filing.	\$670.00	0.8	\$536.00
Huang, Lucy	Call with M. Sullivan, J. Genova (Deloitte) regarding review of tax trial balance in order to continue preparation of the tax basis balance sheet.	\$670.00	0.4	\$268.00
Huang, Lucy	Call with J. Piazza (Deloitte), L. Crossen (Bed Bath and Beyond) to discuss status of various workstreams (IRS audit, state refunds, sales and use tax audit, property tax).	\$670.00	0.9	\$603.00

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Fees Sorted by Category for the Fee Period

June 26, 2023 - September 14, 2023

Date	Description	Rate	Hours	Fees
<i>Tax Restructuring Services</i>				
08/02/2023				
Karki, Dipa	Review DTEP sets and errors in the software related to Bed Bath and Beyond basis analysis.	\$250.00	1.0	\$250.00
Kumar, Chaitanya	Update the information request for the credits and elimination open items.	\$200.00	2.4	\$480.00
Kumar, Chaitanya	Update the 2008 to 2010 Earn2	\$200.00	1.8	\$360.00
Kumar, Chaitanya	Update 1999 Earn2.	\$200.00	0.9	\$180.00
N Nair, Nisha Nair	Review BBB audit workpapers.	\$250.00	1.6	\$400.00
N Nair, Nisha Nair	Review BBB files related to tax returns.	\$250.00	1.6	\$400.00
N Nair, Nisha Nair	Review BBBY closed stores data.	\$250.00	0.3	\$75.00
N Nair, Nisha Nair	Review BBBY CA sales tax issue.	\$250.00	1.6	\$400.00
N Nair, Nisha Nair	Review of MRG Contruction contracts related to fixed asset purchases in connection with the Connecticut Christmas Tree Stores sales tax audit.	\$250.00	1.0	\$250.00
Piazza, Jim	Call with L. Huang (Deloitte), L. Crossen (Bed Bath and Beyond) to discuss status of various workstreams (IRS audit, state refunds, sales and use tax audit, property tax).	\$670.00	0.9	\$603.00
Rivera, Felix	Prepare for call with California auditor (T. Aoyama) to disucss BBBYCF open sales and use tax audit.	\$600.00	0.5	\$300.00
Rivera, Felix	Update sales and use tracker related to Bed Bath sales and use tax audits.	\$600.00	2.0	\$1,200.00
Rivera, Felix	Meeting with B. Ensley (Deloitte), T. Aoyama (CA auditor) to discuss BBBYCF open sales and use tax audit.	\$600.00	0.5	\$300.00
Sullivan, Brian	Review updated state tax leakage analysis for intercompany settlements.	\$670.00	0.8	\$536.00
Sullivan, Megan	Call with L. Huang, J. Genova (Deloitte) regarding review of tax trial balance in order to continue preparation of the tax basis balance sheet.	\$500.00	0.4	\$200.00
Varma, Tejasvee	Work on tax files for BBBY NY.	\$250.00	1.0	\$250.00
Varma, Tejasvee	Work on tax files for BBBY NY - CA.	\$250.00	1.3	\$325.00

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Fees Sorted by Category for the Fee Period

June 26, 2023 - September 14, 2023

Date	Description	Rate	Hours	Fees
<i>Tax Restructuring Services</i>				
08/02/2023				
Varma, Tejasvee	Analyze sales documents for Baby - CA.	\$250.00	0.5	\$125.00
08/03/2023				
Gorman, Joe	Assist with the Deloitte tax basis software report generation for use in calculating the basis of the entities within the consolidated group.	\$250.00	0.9	\$225.00
Huang, Lucy	Call with J. Piazza, S. Csan, F. Rivera (Deloitte), J. Berry (Bed Bath and Beyond) to discuss the status of sales and use tax audits.	\$670.00	0.4	\$268.00
Karki, Dipa	Prepare 2021 net operating loss analysis and review of DTEP error related to Bed Bath and Beyond basis analysis.	\$250.00	2.8	\$700.00
Kumar, Chaitanya	Clear the Deloitte Earnings and Profit software errors for the tax basis project.	\$200.00	2.3	\$460.00
Kumar, Chaitanya	Update the tax basis workpapers for the year 2010 to 2018.	\$200.00	2.4	\$480.00
N Nair, Nisha Nair	Update tracker based on state income tax audits and audits shared by client.	\$250.00	1.8	\$450.00
Piazza, Jim	Call with S. Csan, F. Rivera, L. Huang (Deloitte), J. Berry (Bed Bath and Beyond) to discuss the status of sales and use tax audits.	\$670.00	0.4	\$268.00
Rivera, Felix	Review California sales tax audit work papers related to Bed Bath and Beyond.	\$600.00	0.6	\$360.00
Rivera, Felix	Review audit trackers provided by Bed Bath and Beyond in order to assess status.	\$600.00	2.0	\$1,200.00
Rivera, Felix	Review T_Y California sales and use tax audit.	\$600.00	0.6	\$360.00
Varma, Tejasvee	Analyze the tax files for BBBY.	\$250.00	0.5	\$125.00
08/04/2023				
Fielding, Stephen	Review tax basis balance sheets and make updates for deferreds.	\$600.00	1.4	\$840.00

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Date	Description	Rate	Hours	Fees
<i>Tax Restructuring Services</i>				
08/04/2023				
Karki, Dipa	Prepare 2021 net operating loss analysis.	\$250.00	0.8	\$200.00
Kumar, Chaitanya	Bookmark the relevant pages from the 2021 federal tax return for the tax basis project.	\$200.00	0.6	\$120.00
Kumar, Chaitanya	Clear the Deloitte Earnings and Profit software errors for the 2005 and 2006.	\$200.00	1.1	\$220.00
Kumar, Chaitanya	Clear the Deloitte Earnings and Profit software errors for the 2003 and 2004.	\$200.00	2.6	\$520.00
Kumar, Chaitanya	Update 2021 tax basis workpaper.	\$200.00	1.4	\$280.00
Piazza, Jim	Discuss with L. Crossen, (Bed Bath) status of sales tax audits.	\$670.00	0.6	\$402.00
Rivera, Felix	Prepare audit and compliance notice tracker.	\$600.00	2.0	\$1,200.00
Rivera, Felix	Review sales and use tax audit workpapers in order to update sales tax audit tracker.	\$600.00	2.5	\$1,500.00
Rivera, Felix	Email J. Piazza, L. Huang (Deloitte) in order to provide the Indirect Tax Audit tracker.	\$600.00	0.5	\$300.00
Varma, Tejasvee	BBBY - Check closed stores files, added audits to the tracker.	\$250.00	1.5	\$375.00
Varma, Tejasvee	Harmon Stores - Check the closed stores files.	\$250.00	0.5	\$125.00
08/07/2023				
Fielding, Stephen	Call with M. Sullivan, L. Huang, L. Karimova, J. Genova (Deloitte) regarding review of the tax trial balance file provided by Bed Bath & Beyond.	\$600.00	0.3	\$180.00
Fielding, Stephen	Call with S. McMahon, L. Huang, C. Chatten, L. Karimova, M. Sullivan (Deloitte) to discuss status of tax restructuring modeling.	\$600.00	0.3	\$180.00
Genova, Joseph	Update tax basis balance sheet in regard to information received by bed bath & beyond.	\$200.00	1.1	\$220.00

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Date	Description	Rate	Hours	Fees
<i>Tax Restructuring Services</i>				
08/07/2023				
Genova, Joseph	Call with M. Sullivan (Deloitte) to review summary page for Bed Bath & Beyonds attributes and its respective limitations.	\$200.00	0.4	\$80.00
Huang, Lucy	Call with D. Gittelman, L. Huang, A. Kurnath (Deloitte) to discuss the latest status of state refunds and FYE 2-25-23 state tax returns.	\$670.00	0.3	\$201.00
Huang, Lucy	Call with S. Fielding, S. McMahon, C. Chatten, L. Karimova, M. Sullivan (Deloitte) to discuss status of tax restructuring modeling.	\$670.00	0.3	\$201.00
Huang, Lucy	Call with S. Fielding, M. Sullivan, L. Karimova, J. Genova (Deloitte) regarding review of the tax trial balance file provided by Bed Bath & Beyond.	\$670.00	0.3	\$201.00
Karimova, Liliya	Call with S. Fielding, M. Sullivan, L. Huang, J. Genova (Deloitte) regarding review of the tax trial balance file provided by Bed Bath & Beyond.	\$500.00	0.3	\$150.00
Karimova, Liliya	Call with S. Fielding, S. McMahon, L. Huang, C. Chatten, M. Sullivan (Deloitte) to discuss status of tax restructuring modeling.	\$500.00	0.3	\$150.00
Karki, Dipa	Review tax return of Bed Bath and Beyond in order to calculate the tax basis of the Bed Bath and Beyond entities.	\$250.00	2.8	\$700.00
Karki, Dipa	Review tax return of Bed Bath and Beyond and Earn2 inputs/adjustments from tax years 1992 to 2005.	\$250.00	2.8	\$700.00
Karki, Dipa	Continue to review of tax return of Bed Bath and Beyond and Earn2 inputs/adjustments.	\$250.00	0.2	\$50.00
Kumar, Chaitanya	Update Internal Revenue Service Schedule M-2 Analysis for the year 1992 to 2002 for the tax basis project.	\$200.00	2.2	\$440.00
Kumar, Chaitanya	Update Internal Revenue Service Schedule M-2 Analysis for the year 2002 to 2005 for the tax basis project.	\$200.00	1.3	\$260.00

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Date	Description	Rate	Hours	Fees
<i>Tax Restructuring Services</i>				
08/07/2023				
Kumar, Chaitanya	Update Internal Revenue Service Schedule M-2 Analysis for the year 2006 to 2014 for the tax basis project	\$200.00	1.4	\$280.00
Kumar, Chaitanya	Update work paper for software input to calculate Tax Basis or earnings and profits.	\$200.00	2.2	\$440.00
Rivera, Felix	Prepare for call with Bed Bath and Beyond by reviewing outstanding audit information for California and New York.	\$600.00	1.0	\$600.00
Rivera, Felix	Email Bensley to regarding next steps of drafting power of attorney forms for Texas and Florida for Bed Bath and Beyond.	\$600.00	0.5	\$300.00
Rivera, Felix	Email T. Andrisano, J. Berry (Bed Bath and Beyond) regarding access to New York sales tax audit workpapers.	\$600.00	0.5	\$300.00
Rivera, Felix	Internal review of open sales and use tax audits related to Bed Bath and Beyond	\$600.00	0.6	\$360.00
Rivera, Felix	Conference call with TAndrisano and JBerry (Bed Bath) and BEnsley (Deloitte) regarding New York sales and use tax audit status and next steps.	\$600.00	1.0	\$600.00
Sullivan, Megan	Compile list of Deloitte questions on tax trial balance.	\$500.00	1.0	\$500.00
Sullivan, Megan	Call with J. Genova (Deloitte) to review summary page for Bed Bath & Beyonds attributes and its respective limitations.	\$500.00	0.4	\$200.00
Sullivan, Megan	Call with S. Fielding, S. McMahon, L. Huang, C. Chatten, L. Karimova (Deloitte) to discuss status of tax restructuring modeling.	\$500.00	0.3	\$150.00
Sullivan, Megan	Call with S. Fielding, L. Huang, L. Karimova, J. Genova (Deloitte) regarding review of the tax trial balance file provided by Bed Bath & Beyond.	\$500.00	0.3	\$150.00

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Date	Description	Rate	Hours	Fees
<i>Tax Restructuring Services</i>				
08/08/2023				
Chatten, Colin	Call with S. Fielding, M. Sullivan, K. Corrigan, F. Fama, B. Sullivan, J. Genova, J. Forrest (Deloitte) regarding information related to the intercompany balances as well as attribute reduction.	\$500.00	0.6	\$300.00
Corrigan, Kevin	Call with S. Fielding, L. Huang, L. Karimova, M. Sullivan (Deloitte), T. Andrisano, L. Crossen, J. Berry (Bed Bath & Beyond) to discuss tax trial balance.	\$600.00	0.9	\$540.00
Corrigan, Kevin	Call with S. Fielding, C. Chatten, M. Sullivan, F. Fama, B. Sullivan, J. Genova, J. Forrest (Deloitte) regarding information related to the intercompany balances as well as attribute reduction.	\$600.00	0.6	\$360.00
Corrigan, Kevin	Review net operating loss allocation for stock basis and attribute reduction purposes.	\$600.00	1.4	\$840.00
Fama, Frank	Call with S. Fielding, C. Chatten, M. Sullivan, K. Corrigan, B. Sullivan, J. Genova, J. Forrest (Deloitte) regarding information related to the intercompany balances as well as attribute reduction.	\$500.00	0.6	\$300.00
Fielding, Stephen	Call with L. Huang, K. Corrigan, L. Karimova, M. Sullivan (Deloitte), T. Andrisano, L. Crossen, J. Berry (Bed Bath & Beyond) to discuss tax trial balance.	\$600.00	0.9	\$540.00
Fielding, Stephen	Call with M. Sullivan (Deloitte), J. Perri (Bed Bath & Beyond) to discuss tax deferreds.	\$600.00	0.5	\$300.00
Fielding, Stephen	Call with C. Chatten, M. Sullivan, K. Corrigan, F. Fama, B. Sullivan, J. Genova, J. Forrest (Deloitte) regarding information related to the intercompany balances as well as attribute reduction.	\$600.00	0.6	\$360.00

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Date	Description	Rate	Hours	Fees
<i>Tax Restructuring Services</i>				
08/08/2023				
Forrest, Jonathan	Call with S. Fielding, C. Chatten, M. Sullivan, K. Corrigan, F. Fama, B. Sullivan, J. Genova (Deloitte) regarding information related to the intercompany balances as well as attribute reduction.	\$670.00	0.6	\$402.00
Genova, Joseph	Update one page summary of the tax attributes to be provided to the client.	\$200.00	1.0	\$200.00
Genova, Joseph	Call with S. Fielding, C. Chatten, M. Sullivan, K. Corrigan, F. Fama, B. Sullivan, J. Forrest (Deloitte) regarding information related to the intercompany balances as well as attribute reduction.	\$200.00	0.6	\$120.00
Genova, Joseph	Call with M. Sullivan (Deloitte) regarding preparation of a one page summary reflecting tax attributes and interest expense limitation for bed bath & beyond.	\$200.00	1.1	\$220.00
Huang, Lucy	Call with S. Lee, S. Csan, D. Gittelman, J. Piazza, F. Rivera (Deloitte), L. Crossen, T. Andrisano, J. Berry (Bed Bath and Beyond) to discuss the process for the sales and income tax audits.	\$670.00	1.4	\$938.00
Huang, Lucy	Call with S. Fielding, K. Corrigan, L. Karimova, M. Sullivan (Deloitte), T. Andrisano, L. Crossen, J. Berry (Bed Bath & Beyond) to discuss tax trial balance.	\$670.00	0.9	\$603.00
Huang, Lucy	Review process for sales tax, income tax and property tax audits with Bed Bath and Beyond.	\$670.00	1.8	\$1,206.00
Karimova, Liliya	Call with S. Fielding, L. Huang, K. Corrigan, M. Sullivan (Deloitte), T. Andrisano, L. Crossen, J. Berry (Bed Bath & Beyond) to discuss tax trial balance.	\$500.00	0.9	\$450.00
Karimova, Liliya	Call with M. Sullivan (Deloitte) to discuss Bed Bath & Beyond tax trial balance.	\$500.00	0.5	\$250.00

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Date	Description	Rate	Hours	Fees
<i>Tax Restructuring Services</i>				
08/08/2023				
Karimova, Liliya	Reconcile book basis trial balance to Tax Basis trial balance.	\$500.00	1.7	\$850.00
Karki, Dipa	Continue to review of tax return of Bed Bath and Beyond and Earn2 inputs/adjustments.	\$250.00	2.6	\$650.00
Karki, Dipa	Continue to review of tax return of Bed Bath and Beyond and Earn2 inputs/adjustments.	\$250.00	2.8	\$700.00
Kumar, Chaitanya	Update M-2 Analysis file for the year 2015 to 2020.	\$200.00	1.7	\$340.00
N Nair, Nisha Nair	Update audit tracker.	\$250.00	0.5	\$125.00
N Nair, Nisha Nair	Review BBBY POAs.	\$250.00	0.5	\$125.00
Piazza, Jim	Call with S. Lee, S. Csan, D. Gittelman, F. Rivera, L. Huang (Deloitte), L. Crossen, T. Andrisano, J. Berry (Bed Bath and Beyond) to discuss the process for the sales and income tax audits.	\$670.00	1.4	\$938.00
Piazza, Jim	Review various emails regarding open items related to the tax basis balance sheet.	\$670.00	0.4	\$268.00
Rivera, Felix	Call with S. Lee, S. Csan, D. Gittelman, J. Piazza, L. Huang (Deloitte), L. Crossen, T. Andrisano, J. Berry (Bed Bath and Beyond) to discuss the process for the sales and income tax audits.	\$600.00	1.4	\$840.00
Rivera, Felix	Review Texas sales and use tax audit workpapers.	\$600.00	0.5	\$300.00
Rivera, Felix	Call with B. Wiggins (Deloitte) related to California income tax refund offset.	\$600.00	0.5	\$300.00
Rivera, Felix	Email T. Andrisano (Bed Bath) related to California for the sale and use tax audit for T-Y Group.	\$600.00	0.8	\$480.00
Rivera, Felix	Call with W. Estelle (New York auditor) in order to discuss status of New York sales and use tax audits for Christmas Tree, Harmon Drugs, and Bed Bath and Beyond.	\$600.00	1.0	\$600.00

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Date	Description	Rate	Hours	Fees
<i>Tax Restructuring Services</i>				
08/08/2023				
Rivera, Felix	Email B. Ensley (Deloitte) regarding California workpaper review.	\$600.00	0.5	\$300.00
Sullivan, Brian	Call with S. Fielding, C. Chatten, K. Corrigan, F. Fama, B. Sullivan, J. Genova, J. Forrest (Deloitte) regarding information related to the intercompany balances as well as attribute reduction.	\$670.00	0.6	\$402.00
Sullivan, Megan	Call with L. Karimova (Deloitte) to discuss Bed Bath & Beyond tax trial balance.	\$500.00	0.5	\$250.00
Sullivan, Megan	Call with S. Fielding, L. Huang, K. Corrigan, L. Karimova (Deloitte), T. Andrisano, L. Crossen, J. Berry (Bed Bath & Beyond) to discuss tax trial balance.	\$500.00	0.9	\$450.00
Sullivan, Megan	Call with J. Genova (Deloitte) regarding preparation of a one page summary reflecting tax attributes and interest expense limitation for bed bath & beyond.	\$500.00	1.1	\$550.00
Sullivan, Megan	Call with S. Fielding, C. Chatten, M. Sullivan, K. Corrigan, F. Fama, J. Genova, J. Forrest (Deloitte) regarding information related to the intercompany balances as well as attribute reduction.	\$500.00	0.6	\$300.00
Sullivan, Megan	Call with S. Fielding (Deloitte), J. Perri (Bed Bath & Beyond) to discuss tax deferreds.	\$500.00	0.5	\$250.00
Sullivan, Megan	Review balance sheets prepared based on the tax trial balance.	\$500.00	2.9	\$1,450.00
Tucker, Erin	Review IRC Section 382 shift analysis.	\$600.00	0.6	\$360.00
Tucker, Erin	Draft email to A. Boulos, J. Wegesin, M. May, E. Tzavelis, S. Fielding, M. Sullivan, C. Chatten (Deloitte) on IRC Section 382 shift analysis model.	\$600.00	0.4	\$240.00
Varma, Tejasvee	BBBY - Worked on analyzing files, updated the tracker, POAs for 4 jurisdictions.	\$250.00	1.0	\$250.00

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Date	Description	Rate	Hours	Fees
<i>Tax Restructuring Services</i>				
08/09/2023				
Chatten, Colin	Call with S. Fielding, M. Sullivan (Deloitte) to discuss tax attributes of Bed Bath & Beyond and subsidiaries.	\$500.00	0.6	\$300.00
Corrigan, Kevin	Call with S. Fielding, D. Karki, M. Sullivan (Deloitte) to discuss net operating losses at Bed Bath & Beyond and subsidiaries.	\$600.00	0.4	\$240.00
Fielding, Stephen	Call with K. Corrigan, D. Karki, M. Sullivan (Deloitte) to discuss net operating losses at Bed Bath & Beyond and subsidiaries.	\$600.00	0.4	\$240.00
Fielding, Stephen	Call with L. Karimova, L. Huang, M. Sullivan (Deloitte), T. Andrisano, J. Berry (Bed Bath & Beyond) to discuss tax trial balance.	\$600.00	0.4	\$240.00
Fielding, Stephen	Call with L. Huang, S. McMahon, J. Piazza, M. Sullivan (Deloitte), T. Andrisano, L. Crossen (Bed Bath & Beyond) to discuss tax restructuring analysis and status of audits.	\$600.00	1.2	\$720.00
Fielding, Stephen	Call with C. Chatten, M. Sullivan (Deloitte) to discuss tax attributes of Bed Bath & Beyond and subsidiaries.	\$600.00	0.6	\$360.00
Genova, Joseph	Call with M. Sullivan (Deloitte) regarding updates to the tax basis balance sheet for bed bath & beyond.	\$200.00	0.8	\$160.00
Huang, Lucy	Call with S. Fielding, S. McMahon, J. Piazza, M. Sullivan (Deloitte), T. Andrisano, L. Crossen (Bed Bath & Beyond) to discuss tax restructuring analysis and status of audits.	\$670.00	1.2	\$804.00
Huang, Lucy	Call with S. Fielding, L. Karimova, M. Sullivan (Deloitte), T. Andrisano, J. Berry (Bed Bath & Beyond) to discuss tax trial balance.	\$670.00	0.4	\$268.00
Karimova, Liliya	Call with S. Fielding, L. Huang, M. Sullivan (Deloitte), T. Andrisano, J. Berry (Bed Bath & Beyond) to discuss tax trial balance.	\$500.00	0.4	\$200.00
Karimova, Liliya	Reconcile inter-company accounts per tax trial balance.	\$500.00	1.0	\$500.00

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Date	Description	Rate	Hours	Fees
<i>Tax Restructuring Services</i>				
08/09/2023				
Karki, Dipa	Continue to review of tax return of Bed Bath and Beyond and Earn2 inputs/adjustments.	\$250.00	1.8	\$450.00
Karki, Dipa	Call with S. Fielding, K. Corrigan, and M. Sullivan (Deloitte) to discuss net operating losses at Bed, Bath and Beyond and subsidiaries.	\$250.00	0.4	\$100.00
Karki, Dipa	Review tax return of Bed Bath and Beyond and Earn2 inputs/adjustments.	\$250.00	1.7	\$425.00
N Nair, Nisha Nair	Call with V. Tejasvee (Deloitte) as a preparation before project call.	\$250.00	0.5	\$125.00
N Nair, Nisha Nair	Call with F. Rivera, B. Ensley, S. Scan (Deloitte) regarding sales and use tax audit examinations, bankruptcy claim notices and executive summary of status and outstanding balances.	\$250.00	0.5	\$125.00
N Nair, Nisha Nair	BBBY CA issue- analysis of workpapers, discussing the issue with F. Rivera (Deloitte).	\$250.00	2.8	\$700.00
Piazza, Jim	Call with S. Fielding, L. Huang, S. McMahon, M. Sullivan (Deloitte), T. Andrisano, L. Crossen (Bed Bath & Beyond) to discuss tax restructuring analysis and status of audits.	\$670.00	1.2	\$804.00
Rivera, Felix	Review summary workpapers and tracker related to California sales and use tax audits.	\$600.00	0.5	\$300.00
Rivera, Felix	Review California BBBYCF sales and use tax audit workpapers.	\$600.00	1.0	\$600.00
Rivera, Felix	Email W. Estelle regarding New York sales and use tax audits for Harmon, Christmas Tree, and Bed Bath and Beyond.	\$600.00	1.0	\$600.00
Rivera, Felix	Discuss with N. Nair, B. Ensley, S. Csan (Deloitte) related status of sales and use tax audit defense project.	\$600.00	0.5	\$300.00

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Date	Description	Rate	Hours	Fees
<i>Tax Restructuring Services</i>				
08/09/2023				
Rivera, Felix	Call with B. Ensley, N. Nair, S. Csan (Deloitte) regarding sales and use tax audit examinations, bankruptcy claim notices and executive summary of status and outstanding balances.	\$600.00	0.5	\$300.00
Rivera, Felix	Review tax file boxes to retain for purposes of audit documentation.	\$600.00	0.5	\$300.00
Sullivan, Megan	Update organization chart of Bed Bath & Beyond and subsidiaries for tax attributes by entity.	\$500.00	0.9	\$450.00
Sullivan, Megan	Update net operating loss by entity for impairment expense addback.	\$500.00	1.1	\$550.00
Sullivan, Megan	Call with J. Genova (Deloitte) regarding updates to the tax basis balance sheet for bed bath & beyond.	\$500.00	0.8	\$400.00
Sullivan, Megan	Call with S. Fielding, K. Corrigan, D. Karki (Deloitte) to discuss net operating losses at Bed Bath & Beyond and subsidiaries.	\$500.00	0.4	\$200.00
Sullivan, Megan	Call with S. Fielding, C. Chatten (Deloitte) to discuss tax attributes of Bed Bath & Beyond and subsidiaries.	\$500.00	0.6	\$300.00
Sullivan, Megan	Call with S. Fielding, L. Karimova, L. Huang (Deloitte), T. Andrisano, J. Berry (Bed Bath & Beyond) to discuss tax trial balance.	\$500.00	0.4	\$200.00
Sullivan, Megan	Call with S. Fielding, L. Huang, S. McMahon, J. Piazza (Deloitte), T. Andrisano, L. Crossen (Bed Bath & Beyond) to discuss tax restructuring analysis and status of audits.	\$500.00	1.2	\$600.00
Sullivan, Megan	Update tax basis balance sheets for the tax trial balances.	\$500.00	1.6	\$800.00
Varma, Tejasvee	Christmas Tree - Connecticut - review taxability for construction (for the invoice support received).	\$250.00	0.5	\$125.00
Varma, Tejasvee	BBBY - Update tax payment status for the sales tax audits listed.	\$250.00	1.7	\$425.00
Varma, Tejasvee	Analyze the BBB Baby sales data received for CA.	\$250.00	1.7	\$425.00

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Date	Description	Rate	Hours	Fees
<i>Tax Restructuring Services</i>				
08/10/2023				
Fielding, Stephen	Call with L. Huang, J. Piazza, M. Sullivan (Deloitte), T. Andrisano, L. Crossen, J. Berry (Bed Bath & Beyond) to discuss net operating loss planning.	\$600.00	0.8	\$480.00
Huang, Lucy	Call with J. Piazza, S. Fielding, M. Sullivan (Deloitte), T. Andrisano, L. Crossen, J. Berry (Bed Bath & Beyond) to discuss net operating loss planning.	\$670.00	0.8	\$536.00
Karki, Dipa	Call with K. Corrigan (Deloitte) to discuss beginning basis of Bed Bath and Beyond.	\$250.00	0.8	\$200.00
Karki, Dipa	Review tax return of Bed Bath and Beyond and Earn2 inputs/adjustments.	\$250.00	0.8	\$200.00
Karki, Dipa	Continue to review of tax return of Bed Bath and Beyond and Earn2 inputs/adjustments.	\$250.00	1.3	\$325.00
N Nair, Nisha Nair	Update Tejasvee before the long weekend	\$250.00	0.1	\$25.00
N Nair, Nisha Nair	Update tracker, organizing documents in Teams folder.	\$250.00	1.3	\$325.00
N Nair, Nisha Nair	Review Christmas Tree Shop New York sales and use tax files uploaded to the Teams folder.	\$250.00	2.7	\$675.00
N Nair, Nisha Nair	Review BBBY CA closed stores data to sort audit workpaper issue.	\$250.00	0.7	\$175.00
N Nair, Nisha Nair	Updating Power of Attorney forms related to all Bed Bath and Beyond, Inc entities in order to submit to state and speak in detail regarding the open sales tax audits.	\$250.00	0.5	\$125.00
Piazza, Jim	Call with L. Huang, S. Fielding, M. Sullivan (Deloitte), T. Andrisano, L. Crossen, J. Berry (Bed Bath & Beyond) to discuss net operating loss planning.	\$670.00	0.8	\$536.00
Piazza, Jim	Discuss with B. McKibbin (Deloitte) Liberty agreement to assess net operating loss allocations to Liberty.	\$670.00	0.3	\$201.00

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Date	Description	Rate	Hours	Fees
<i>Tax Restructuring Services</i>				
08/10/2023				
Piazza, Jim	Call with L. Huang, R. Sereti, J. Contreras (Deloitte) to discuss open tax audit and refund claims and best approach to move along.	\$670.00	0.6	\$402.00
Rivera, Felix	Email S. Singh (Deloitte) in order to provide power attorney forms for sales and use tax audits.	\$600.00	0.5	\$300.00
Rivera, Felix	Review of power of attorney forms related to California sales and use tax audits.	\$600.00	0.5	\$300.00
Simpson, Brandon	Review financial year 2022 workpapers to assess financial year 2022 current year loss and net operating loss attribute carryforward for Mergers and Acquisitions team.	\$500.00	1.0	\$500.00
Sullivan, Megan	Call with L. Huang, J. Piazza, S. Fielding (Deloitte), T. Andrisano, L. Crossen, J. Berry (Bed Bath & Beyond) to discuss net operating loss planning.	\$500.00	0.8	\$400.00
Sullivan, Megan	Update tax basis in depreciable/amortizable assets based on asset rollforward for FY22.	\$500.00	1.4	\$700.00
Sullivan, Megan	Update tax basis balance sheets for the tax trial balances at Bed Bath & Beyond.	\$500.00	1.4	\$700.00
Varma, Tejasvee	Analyze the sales data received for CA.	\$250.00	1.7	\$425.00
Wegesin, Jack	Retriev information that is required to open the Client Intela site.	\$200.00	0.3	\$60.00
08/11/2023				
Fielding, Stephen	Review updated tax basis balance sheet for disposition of assets.	\$600.00	1.2	\$720.00
Fielding, Stephen	Call with J. Piazza (Deloitte) regarding status of the chapter 11 bankruptcy proceeding and the restructuring transaction step.	\$600.00	0.2	\$120.00
Huang, Lucy	Call with T. Andrisano (Bed Bath and Beyond) to discuss IRS audit for the period ending Feb 2015 - Feb 2020.	\$670.00	0.9	\$603.00

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Deloitte Tax LLP

Fees Sorted by Category for the Fee Period

June 26, 2023 - September 14, 2023

Date	Description	Rate	Hours	Fees
<i>Tax Restructuring Services</i>				
08/11/2023				
Huang, Lucy	Prepare summary of tax return filings from FYE 2-27-16 to FYE 2-26-22.	\$670.00	1.2	\$804.00
Karki, Dipa	Continue to review of tax return of Bed Bath and Beyond and Earn2 inputs/adjustments.	\$250.00	0.8	\$200.00
Kumar, Chaitanya	Update tax basis workpapers from 1992 to 2020.	\$200.00	1.5	\$300.00
Kumar, Chaitanya	Update workpaper for software input to calculate Tax Basis or earnings and profits.	\$200.00	0.7	\$140.00
May, Molly	Request creation of Intela site.	\$200.00	0.1	\$20.00
N Nair, Nisha Nair	Research Christmas Tree CT construction contracts.	\$250.00	3.3	\$825.00
N Nair, Nisha Nair	Review BBBY-TX POA	\$250.00	0.5	\$125.00
N Nair, Nisha Nair	Review BBBYCF TX POA.	\$250.00	0.5	\$125.00
N Nair, Nisha Nair	Review email sent by F. Rivera (Deloitte) regarding CTS CT.	\$250.00	0.2	\$50.00
N Nair, Nisha Nair	Review BBBY CA sales tax issue, updating tracker with revised comments	\$250.00	1.7	\$425.00
N Nair, Nisha Nair	Review T-Y Goup LLC CA POA.	\$250.00	0.3	\$75.00
Piazza, Jim	Call with S. Fielding (Deloitte) regarding status of the chapter 11 bankruptcy proceeding and the restructuring transaction step.	\$670.00	0.2	\$134.00
Piazza, Jim	Review net operating loss and tax attributes for potential planning.	\$670.00	0.4	\$268.00
Rivera, Felix	Review power of attorney forms related to Texas and Florida sales and use tax audits.	\$600.00	1.0	\$600.00
Rivera, Felix	Call with T. Adrisano (Bed Bath), J. Maroules, S. Healy (Deloitte) to discuss California sales and use tax audit related to sales data.	\$600.00	0.5	\$300.00
Rivera, Felix	Update sales and use tax audit tracker related to California and Texas.	\$600.00	1.0	\$600.00
Rivera, Felix	Review California BBBY sales tax audit.	\$600.00	1.0	\$600.00

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Fees Sorted by Category for the Fee Period

June 26, 2023 - September 14, 2023

Date	Description	Rate	Hours	Fees
<i>Tax Restructuring Services</i>				
08/11/2023				
Sullivan, Megan	Prepare tax attribute reduction analysis.	\$500.00	1.1	\$550.00
08/13/2023				
Peloro, Sal	Review client request for discussion with IRS Exam Agent regarding depreciation method change.	\$670.00	0.2	\$134.00
08/14/2023				
Corrigan, Kevin	Analyze net operating loss impact on stock basis for years 2020 through 2022.	\$600.00	2.3	\$1,380.00
Fielding, Stephen	Call with M. Sullivan, J. Genova (Deloitte) regarding updates to the tax basis balance sheet to begin modeling out the attribute reduction.	\$600.00	0.8	\$480.00
Genova, Joseph	Call with M. Sullivan (Deloitte) regarding beginning to model out the attribute reduction scenario for bed bath & beyond.	\$200.00	0.5	\$100.00
Genova, Joseph	Call with S. Fielding, M. Sullivan (Deloitte) regarding updates to the tax basis balance sheet to begin modeling out the attribute reduction.	\$200.00	0.8	\$160.00
Healy, Steve	Call with S. Patel, F. Rivera, B. Ensley (Deloitte), T. Andrisano (Bed Bath and Beyond) to discuss status of the sales and use tax audits.	\$500.00	0.5	\$250.00
Huang, Lucy	Call with R. Sereti, J. Contreras (Deloitte) to discuss the IRS audit for the period ending Feb 28, 2015 to the period ending Feb 27, 2021.	\$670.00	0.5	\$335.00
Huang, Lucy	Update IRS audit period - tax return summary for the periods ending 2/28/15 to 2/26/22.	\$670.00	1.8	\$1,206.00
Karki, Dipa	Continue to review of tax return of Bed Bath and Beyond and Earn2 inputs/adjustments.	\$250.00	2.8	\$700.00
Patel, Smeet	Review BBBY provided audit tracker and corresponding files/workpapers to log a summary of total audit liability.	\$500.00	2.0	\$1,000.00

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Date	Description	Rate	Hours	Fees
<i>Tax Restructuring Services</i>				
08/14/2023				
Patel, Smeet	Meeting with F. Rivera, B. Ensley, N. Nair (Deloitte) to discuss open Bed Beth et. al. audits and review findings from workpapers.	\$500.00	1.5	\$750.00
Patel, Smeet	BUY BUY BABY INC- Prepare an indirect tax audit and liability summary.	\$500.00	1.5	\$750.00
Patel, Smeet	CHRISTMAS TREE SHOPS- Prepare an indirect tax audit and liability summary.	\$500.00	1.0	\$500.00
Patel, Smeet	Call with F. Rivera, S. Patel, B. Ensley, S. Healy (Deloitte), T. Andrrisano, J. Berry (Bed Bath) to discuss open audits and provided by client data requests.	\$500.00	0.5	\$250.00
Patel, Smeet	Call with F. Rivera, S. Healy, B. Ensley (Deloitte), T. Andrisano (Bed Bath and Beyond) to discuss status of the sales and use tax audits.	\$500.00	0.5	\$250.00
Patel, Smeet	BBBY- Prepare indirect tax audit and liability summary.	\$500.00	2.0	\$1,000.00
Patel, Smeet	BBBYCF - Prepare an indirect tax audit and liability summary.	\$500.00	1.0	\$500.00
Patel, Smeet	HARMON STORES/DRUGS- Prepare an indirect tax audit and liability summary.	\$500.00	1.0	\$500.00
Peloro, Sal	Gather prior deliverable documentation regarding depreciation method change and provide Client with overview of project and proposed next steps for IRS Exam.	\$670.00	2.2	\$1,474.00
Rivera, Felix	Email T. Andrisano (Deloitte) in order to provide the updated sales and use tax audit and notice summary.	\$600.00	0.5	\$300.00
Rivera, Felix	Email to S. Patel, B. Ensley (Deloitte) regarding updates for Connecticut Bed Bath and beyond sales tax audits.	\$600.00	0.4	\$240.00
Rivera, Felix	Email M. Scibelli (Florida sales tax auditor) in order to provide power of attorney form.	\$600.00	0.5	\$300.00

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Date	Description	Rate	Hours	Fees
<i>Tax Restructuring Services</i>				
08/14/2023				
Rivera, Felix	Call with S. Patel, B. Ensley, S. Healy (Deloitte), T. Andrrisano, J. Berry (Bed Bath) to discuss open audits and provided by client data requests.	\$600.00	0.5	\$300.00
Rivera, Felix	Call with S. Patel, S. Healy, B. Ensley (Deloitte), T. Andrisano (Bed Bath and Beyond) to discuss status of the sales and use tax audits.	\$600.00	0.5	\$300.00
Rivera, Felix	Meeting with S. Patel, B. Ensley, N. Nair (Deloitte) to discuss open Bed Beth et. al. audits and review findings from workpapers.	\$600.00	1.5	\$900.00
Sullivan, Megan	Call with J. Genova (Deloitte) regarding beginning to model out the attribute reduction scenario for bed bath & beyond.	\$500.00	0.5	\$250.00
Sullivan, Megan	Call with S. Fielding, J. Genova (Deloitte) regarding updates to the tax basis balance sheet to begin modeling out the attribute reduction.	\$500.00	0.8	\$400.00
Sullivan, Megan	Update tax basis balance sheets for negative accounts.	\$500.00	2.1	\$1,050.00
08/15/2023				
Corrigan, Kevin	Review acquisition methods of corporations in Bed Bath Beyond group for purposes of establishing beginning stock basis.	\$600.00	1.4	\$840.00
Healy, Steve	Call with S. Patel, F. Rivera, S. Healy, B. Ensley(Deloitte), T. Andrisano (Bed Bath and Beyond) to discuss the latest status of the sales and use tax audits.	\$500.00	0.5	\$250.00
Huang, Lucy	Call with J. Piazza, R. Sereti, J. Contreras, E. Tzavelis, S. Peloro (Deloitte), L. Crossen, T. Andrisano (Bed Bath and Beyond) to discuss the status of the IRS audit.	\$670.00	0.9	\$603.00
Huang, Lucy	Update summary information as it relates to the IRS audit periods and tax return filings.	\$670.00	0.8	\$536.00

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Date	Description	Rate	Hours	Fees
<i>Tax Restructuring Services</i>				
08/15/2023				
Huang, Lucy	Call with S. Patel, S. Csan, F. Rivera, D. Gittelman (Deloitte), T. Andrisano (Bed Bath and Beyond) to discuss status of state income tax refunds and sales tax audits and income tax audits.	\$670.00	0.5	\$335.00
Patel, Smeet	Call with F. Rivera, S. Healy (Deloitte) to discuss Bed Beth and Beyond et. Al. notice log and sales and use tax portal review.	\$500.00	0.5	\$250.00
Patel, Smeet	Discussion with F. Rivera (partial), B. Ensley (Deloitte) regarding power of attorney forms for bed bath and beyond, inc.	\$500.00	0.7	\$350.00
Patel, Smeet	Call with F. Rivera (Deloitte) to review the audit liability and notices liability summary for bed bath and beyond, inc.	\$500.00	2.0	\$1,000.00
Patel, Smeet	Call with F. Rivera, S. Csan, D. Gittelman, L. Huang (Deloitte), T. Andrisano (Bed Bath and Beyond) to discuss status of state income tax refunds and sales tax audits and income tax audits.	\$500.00	0.5	\$250.00
Patel, Smeet	Bed Bath & Beyond- Review audit tracker to check completeness when compared to drafted audit log and liability summary.	\$500.00	0.5	\$250.00
Patel, Smeet	Buy Buy Baby- Review audit tracker to check completeness when compared to drafted audit log and liability summary.	\$500.00	1.0	\$500.00
Patel, Smeet	BBBY- Review audit tracker to check completeness when compared to Deloitte's drafted audit log and liability summary.	\$500.00	1.0	\$500.00
Patel, Smeet	Call with T. Andrisano, F. Rivera, S. Csan (Deloitte) to discuss the updates relating to sales, use and other indirect taxes.	\$500.00	1.0	\$500.00

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Date	Description	Rate	Hours	Fees
<i>Tax Restructuring Services</i>				
08/15/2023				
Peloro, Sal	Call with J. Piazza, R. Sereti, J. Contreras, E. Tzavelis, L. Huang (Deloitte), L. Crossen, T. Andrisano (Bed Bath and Beyond) to discuss the status of the IRS audit.	\$670.00	0.9	\$603.00
Piazza, Jim	Call with R. Sereti, J. Contreras, E. Tzavelis, S. Peloro, L. Huang (Deloitte), L. Crossen, T. Andrisano (Bed Bath and Beyond) to discuss the status of the IRS audit.	\$670.00	0.9	\$603.00
Piazza, Jim	Call with L. Crossen to discuss status of workstreams and specifically a focus point person for property tax services going forward.	\$670.00	0.7	\$469.00
Rivera, Felix	Call with S. Patel, S. Csan, D. Gittelman, L. Huang (Deloitte), T. Andrisano (Bed Bath and Beyond) to discuss status of state income tax refunds and sales tax audits and income tax audits.	\$600.00	0.5	\$300.00
Rivera, Felix	Call with S. Patel (Deloitte) to review the audit liability and notices liability summary for bed bath and beyond, inc.	\$600.00	2.0	\$1,200.00
Rivera, Felix	Call with S. Patel, S. Healy (Deloitte) to discuss Bed Beth and Beyond et. Al. notice log and sales and use tax portal review.	\$600.00	0.5	\$300.00
Rivera, Felix	Discussion (partial) with S. Patel, B. Ensley (Deloitte) regarding power of attorney forms for bed bath and beyond, inc.	\$600.00	0.6	\$360.00
Rivera, Felix	Email T. Aoyama (California Sales and use tax auditor) relating to BBYCF - CA sales tax audit meeting.	\$600.00	0.5	\$300.00
Rivera, Felix	Email T. Andrisano (Bed Bath) regarding T-Y GROUP LLC - California Sales Tax Audit.	\$600.00	0.5	\$300.00
Rivera, Felix	Email S. Patel, B. Ensley, N. Nair (Deloitte) regarding the updated Connecticut Harmon audit workpapers.	\$600.00	0.4	\$240.00

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Date	Description	Rate	Hours	Fees
<i>Tax Restructuring Services</i>				
08/15/2023				
Rivera, Felix	Email S. Singh (Texas sales and use tax auditor) regarding updates to power attorney forms.	\$600.00	0.6	\$360.00
Rivera, Felix	Call with T. Andrisano, S. Csan, S. Patel (Deloitte) to discuss the updates relating to sales, use and other indirect taxes.	\$600.00	1.0	\$600.00
Rivera, Felix	Email S. Patel (Deloitte) related to updates for sales and use tax audit trackers.	\$600.00	0.5	\$300.00
Rivera, Felix	Review draft power attorney forms related to sales and use tax audits.	\$600.00	0.6	\$360.00
Sullivan, Megan	Review mapping of the tax trial balance.	\$500.00	1.8	\$900.00
08/16/2023				
Corrigan, Kevin	Review tax return data inputs into stock basis software for years 1992 through 2001.	\$600.00	3.2	\$1,920.00
Farhath, Nida	Set up Intela for the Bed Bath and Beyond engagement.	\$200.00	1.0	\$200.00
Fielding, Stephen	Call with E. Tzavelis, S. McMahon, L. Huang, M. Sullivan (Deloitte), L. Crossen (Bed Bath & Beyond) to discuss status of tax audits and tax restructuring analysis.	\$600.00	0.5	\$300.00
Healy, Steve	Call with S. Patel, F. Rivera, J. Piazza, S. Csan, L. Huang (Deloitte), L. Crossen (Bed Bath and Beyond) to discuss the latest status of the sales and use tax audits.	\$500.00	1.1	\$550.00
Huang, Lucy	Call with S. Patel, F. Rivera, J. Piazza, S. Healy, S. Csan (Deloitte), L. Crossen (Bed Bath and Beyond) to discuss the latest status of the sales and use tax audits.	\$670.00	1.1	\$737.00
Huang, Lucy	Call with E. Tzavelis, S. McMahon, S. Fielding, M. Sullivan (Deloitte), L. Crossen (Bed Bath & Beyond) to discuss status of tax audits and tax restructuring analysis.	\$670.00	0.5	\$335.00

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Date	Description	Rate	Hours	Fees
<i>Tax Restructuring Services</i>				
08/16/2023				
Huang, Lucy	Call with J. Younghans, M. Guevara, A. Basic (Deloitte) to discuss the latest status on property tax bills and filings.	\$670.00	0.4	\$268.00
Karki, Dipa	Continue to review of tax return of Bed Bath and Beyond and Earn2 inputs/adjustments.	\$250.00	2.3	\$575.00
Patel, Smeet	Update the Center of Compliance Team's Draft Power of Attorney forms to include the indirect tax team members as well for Bed Bath and Beyond, Inc.	\$500.00	2.8	\$1,400.00
Patel, Smeet	Call with F. Rivera, B. Ensley (Deloitte) to discuss indirect tax audits for BBBY and group.	\$500.00	1.5	\$750.00
Patel, Smeet	Call with F. Rivera, J. Piazza, S. Healy, S. Csan, L. Huang (Deloitte), L. Crossen (Bed Bath and Beyond) to discuss the latest status of the sales and use tax audits.	\$500.00	1.1	\$550.00
Piazza, Jim	Review notice of combined hearing and related materials received from third party related to Bed Bath bankruptcy.	\$670.00	0.8	\$536.00
Piazza, Jim	Call with S. Patel, F. Rivera, S. Healy, S. Csan, L. Huang (Deloitte), L. Crossen (Bed Bath and Beyond) to discuss the latest status of the sales and use tax audits.	\$670.00	1.1	\$737.00
Rivera, Felix	Prepare for weekly sales and use tax call with Bed Bath and Beyond.	\$600.00	1.0	\$600.00
Rivera, Felix	Review Bed Bath and Beyond store closing in order to provide Connecticut store listing data.	\$600.00	1.0	\$600.00
Rivera, Felix	Call with S. Patel, B. Ensley (Deloitte) to discuss indirect tax audits for BBBY and group.	\$600.00	1.5	\$900.00
Rivera, Felix	Email H. Merson (Connecticut sales and use tax auditor) regarding store closing listing for bed bath and beyond.	\$600.00	0.3	\$180.00

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Fees Sorted by Category for the Fee Period

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Date	Description	Rate	Hours	Fees
<i>Tax Restructuring Services</i>				
08/16/2023				
Rivera, Felix	Email H. Merson (Connecticut sales and use tax auditor) regarding store listings and closures.	\$600.00	0.6	\$360.00
Rivera, Felix	Email J. Berry regarding MRG construction contract in connection with Connecticut sales and use tax audit.	\$600.00	0.5	\$300.00
Rivera, Felix	Email S. Patel, B. Ensley (Deloitte) providing updates and next steps discuss on client weekly call.	\$600.00	0.6	\$360.00
Rivera, Felix	Email S. Patel (Deloitte) regarding next steps in relation to the sales and use tax audits for bed bath and Beyond.	\$600.00	0.4	\$240.00
Rivera, Felix	Call with S. Patel, J. Piazza, S. Healy, S. Csan, L. Huang (Deloitte), L. Crossen (Bed Bath and Beyond) to discuss the latest status of the sales and use tax audits.	\$600.00	1.1	\$660.00
Rivera, Felix	Email S. Singh (Texas sales and use tax auditor) regarding setting up a time to have a meeting	\$600.00	0.3	\$180.00
Sullivan, Megan	Prepare tax attribute reduction analysis model.	\$500.00	2.6	\$1,300.00
Sullivan, Megan	Call with E. Tzavelis, S. McMahon, S. Fielding, L. Huang (Deloitte), L. Crossen (Bed Bath & Beyond) to discuss status of tax audits and tax restructuring analysis.	\$500.00	0.5	\$250.00
Tzavelis, Elias	Call with S. McMahon, S. Fielding, L. Huang, M. Sullivan (Deloitte), L. Crossen (Bed Bath & Beyond) to discuss status of tax audits and tax restructuring analysis.	\$670.00	0.5	\$335.00
08/17/2023				
Fielding, Stephen	Call with M. Sullivan, D. Karki, B. Simpson, L. Huang, L. Karimova, J. Genova (Deloitte), J. Perri (Bed Bath), C. Gibbs (PTS) regarding updates to finalize updates to the tax trial balance.	\$600.00	0.9	\$540.00

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June 26, 2023 - September 14, 2023

Date	Description	Rate	Hours	Fees
<i>Tax Restructuring Services</i>				
08/17/2023				
Genova, Joseph	Summarize chapter 11 plan to describe how certain liabilities are treated.	\$200.00	1.1	\$220.00
Genova, Joseph	Call with S. Fielding, M. Sullivan, D. Karki, B. Simpson, L. Huang, L. Karimova (Deloitte), J. Perri (Bed Bath), C. Gibbs (PTS) regarding updates to finalize updates to the tax trial balance.	\$200.00	0.9	\$180.00
Huang, Lucy	Call with S. Fielding, M. Sullivan, D. Karki, B. Simpson, L. Karimova, J. Genova (Deloitte), J. Perri (Bed Bath), C. Gibbs (PTS) regarding updates to finalize updates to the tax trial balance.	\$670.00	0.9	\$603.00
Jha, Nutan	Reviewed the set up of Intela for BED BATH & BEYOND INC.	\$250.00	0.4	\$100.00
Karki, Dipa	Call with S. Fielding, M. Sullivan, B. Simpson, L. Huang, L. Karimova, J. Genova (Deloitte), J. Perri (Bed Bath), C. Gibbs (PTS) regarding updates to finalize the tax trial balance.	\$250.00	0.9	\$225.00
Karki, Dipa	Review tax return of Bed Bath and Beyond and Earn2 inputs.	\$250.00	1.2	\$300.00
Patel, Smeet	Meeting with F. Rivera, B. Ensley (Deloitte), M. Scibelli (Florida auditor) to discuss Bed Bath and Beyond florida sales and use tax audit.	\$500.00	0.5	\$250.00
Patel, Smeet	Review audit summary tracker--cross-referencing the liabilities with bankruptcy claims and drafting and updated summary for the client.	\$500.00	2.0	\$1,000.00
Patel, Smeet	Call with B. Ensley, F. Rivera (Deloitte) to discuss current status of audit and notices liabilities summary, current open audits and status of each audit as well as next steps.	\$500.00	2.2	\$1,100.00
Patel, Smeet	Call with B. Ensley, F. Rivera (Deloitte) to discuss to provide an update listing/tracker of outstanding notices.	\$500.00	1.0	\$500.00

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June 26, 2023 - September 14, 2023

Date	Description	Rate	Hours	Fees
<i>Tax Restructuring Services</i>				
08/17/2023				
Patel, Smeet	Continue to review audit summary tracker--cross-referencing the liabilities with bankruptcy claims and drafting and updated summary for the client.	\$500.00	1.7	\$850.00
Rivera, Felix	Update audit and liability tracker.	\$600.00	2.0	\$1,200.00
Rivera, Felix	Meeting with S. Patel, B. Ensley (Deloitte), M. Scibelli (Florida auditor) to discuss Bed Bath and Beyond florida sales and use tax audit.	\$600.00	0.5	\$300.00
Rivera, Felix	Call with B. Ensley, S. Patel (Deloitte) to discuss current status of audit and notices liabilities summary, current open audits and status of each audit as well as next steps.	\$600.00	2.2	\$1,320.00
Simpson, Brandon	Call with S. Fielding, M. Sullivan, D. Karki, L. Huang, L. Karimova, J. Genova (Deloitte), J. Perri (Bed Bath and Beyond), C. Gibbs (PTS) regarding updates to finalize updates to the tax trial balance.	\$500.00	0.9	\$450.00
Sullivan, Megan	Call with S. Fielding, D. Karki, B. Simpson, L. Huang, L. Karimova, J. Genova (Deloitte), J. Perri (Bed Bath), C. Gibbs (PTS) regarding updates to finalize updates to the tax trial balance.	\$500.00	0.9	\$450.00
Sullivan, Megan	Review Bed Bath & Beyond chapter 11 bankruptcy plan.	\$500.00	1.6	\$800.00
08/18/2023				
Genova, Joseph	Review bankruptcy plan to prepare a summary of tax issues.	\$200.00	1.3	\$260.00
Healy, Steve	Call with S. Patel, F. Rivera, B Ensley (Deloitte) to discuss the CO local audits.	\$500.00	0.5	\$250.00
Huang, Lucy	Call with S. Peloro, J. Piazza (Deloitte), T. Andrisano, L. Crossen (Bed Bath and Beyond) to discuss the IRS request related to depreciation.	\$670.00	0.5	\$335.00
Karki, Dipa	Update Earn2s based on review comments from Deloitte senior manager.	\$250.00	2.0	\$500.00

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Date	Description	Rate	Hours	Fees
<i>Tax Restructuring Services</i>				
08/18/2023				
N Nair, Nisha Nair	Review audit tracker.	\$250.00	0.8	\$200.00
N Nair, Nisha Nair	Review TY CA auditor's email on documents requested, waiver extension.	\$250.00	0.4	\$100.00
N Nair, Nisha Nair	Preparation for meeting with S Patel (Deloitte) regarding all open sales and use tax audits for all Bed Bath and Beyond, Inc entities.	\$250.00	2.7	\$675.00
N Nair, Nisha Nair	Review BBBY FL POA.	\$250.00	0.2	\$50.00
Patel, Smeet	Update Connecticut sales tax audit assessments for BBBY on the audit/notices summary.	\$500.00	1.3	\$650.00
Patel, Smeet	Update Connecticut sales tax audit assessments for Harmon Stores on the audit/notices summary.	\$500.00	0.7	\$350.00
Patel, Smeet	Update Florida assessment for BBBY on the audit/notices summary.	\$500.00	0.5	\$250.00
Patel, Smeet	Update TYGroup assessment for California's sales tax audit.	\$500.00	0.5	\$250.00
Patel, Smeet	Discussion with F. Rivera, S. Healy (Deloitte) regarding the Colorado local assessments and next steps for Bed Bath and Beyond Inc.	\$500.00	1.2	\$600.00
Patel, Smeet	Discuss with F. Rivera, S. Healy (Deloitte) regarding the Colorado local assessments and next steps for Bed Bath and Beyond, Inc.	\$500.00	1.0	\$500.00
Patel, Smeet	Review Florida workpapers for BBBY.	\$500.00	1.0	\$500.00
Patel, Smeet	BBBY- Draft Ohio power of attorney for sales tax audit.	\$500.00	1.0	\$500.00
Patel, Smeet	Meeting with F. Rivera, B. Ensley (Deloitte), F. Flores (California auditor) to discuss TYT Group LLC open sales and use tax audit.	\$500.00	0.5	\$250.00
Peloro, Sal	Call with J. Piazza, L. Huang (Deloitte), T. Andrisano, L. Crossen (Bed Bath and Beyond) to discuss the IRS request related to depreciation.	\$670.00	0.5	\$335.00

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Fees Sorted by Category for the Fee Period

June 26, 2023 - September 14, 2023

Date	Description	Rate	Hours	Fees
<i>Tax Restructuring Services</i>				
08/18/2023				
Rivera, Felix	Review FL audit workpapers related to Bed Bath and Beyond.	\$600.00	1.0	\$600.00
Rivera, Felix	Reconcile California Bed Bath and Beyond data received in order to provide to the state.	\$600.00	2.0	\$1,200.00
Rivera, Felix	Review Ohio sales and use tax audit in order to assess next steps.	\$600.00	0.6	\$360.00
Rivera, Felix	Meeting with S. Patel, B. Ensley (Deloitte), F. Flores (California auditor) to discuss TYT Group LLC open sales and use tax audit.	\$600.00	0.5	\$300.00
Rivera, Felix	Discuss with S. Patel, S. Healy (Deloitte) regarding the Colorado local assessments and next steps for Bed Bath and Beyond, Inc.	\$600.00	1.0	\$600.00
Sullivan, Megan	Review updated tax trial balance at PTS Services LLC.	\$500.00	1.1	\$550.00
08/20/2023				
Corrigan, Kevin	Review stock basis inputs for years 2001 through 2010.	\$600.00	2.9	\$1,740.00
Sullivan, Megan	Review updated Bed Bath & Beyond bankruptcy plan.	\$500.00	1.1	\$550.00
Sullivan, Megan	Prepare balance sheets with the updated tax trial balance.	\$500.00	1.2	\$600.00
08/21/2023				
Corrigan, Kevin	Call with L. Huang, L. Karimova, M. Sullivan (Deloitte) to discuss status of stock basis and tax basis balance sheets.	\$600.00	0.6	\$360.00
Fielding, Stephen	Call with L. Huang, L. Karimova, M. Sullivan (Deloitte), T. Andrisano, J. Berry, J. Perri (Bed Bath & Beyond), C. Gibbs (PTS Services) to discuss updated tax trial balance.	\$600.00	1.4	\$840.00
Healy, Steve	Call with C. Csan, S. Patel, D. Janosik, L. Huang (Deloitte), T. Andrisano, J. Berry (Bed Bath and Beyond) to discuss the sales and use tax audits.	\$500.00	0.4	\$200.00

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Fees Sorted by Category for the Fee Period

June 26, 2023 - September 14, 2023

Date	Description	Rate	Hours	Fees
<i>Tax Restructuring Services</i>				
08/21/2023				
Huang, Lucy	Call with K. Corrigan, L. Karimova, M. Sullivan (Deloitte) to discuss status of stock basis and tax basis balance sheets.	\$670.00	0.6	\$402.00
Huang, Lucy	Call with C. Csan, S. Patel, D. Janosik, S. Healy (Deloitte), T. Andrisano, J. Berry (Bed Bath and Beyond) to discuss the sales and use tax audits.	\$670.00	0.4	\$268.00
Karki, Dipa	Call with K. Corrigan (Deloitte) to discuss Earn2 adjustments and review comments.	\$250.00	0.8	\$200.00
Patel, Smeet	Call with T. Andrisano (BBBY), S. Csan, S. Healy (Deloitte) regarding indirect tax related updates for the week.	\$500.00	0.5	\$250.00
Patel, Smeet	Call with C. Csan, D. Janosik, S. Healy, L. Huang (Deloitte), T. Andrisano, J. Berry (Bed Bath and Beyond) to discuss the sales and use tax audits.	\$500.00	0.4	\$200.00
Patel, Smeet	Review BBBY sales and use tax audits to check everything was captured on the executive summary worksheet.	\$500.00	1.3	\$650.00
Patel, Smeet	Prepare for weekly indirect tax status update call with T. Andrisano (BBBY).	\$500.00	2.3	\$1,150.00
Patel, Smeet	Review Ohio power of attorney form for Bed Bath and Beyond Inc.	\$500.00	1.0	\$500.00
Sullivan, Megan	Call with L. Huang, L. Karimova, S. Fielding (Deloitte), T. Andrisano, J. Berry, J. Perri (Bed Bath & Beyond), C. Gibbs (PTS Services) to discuss updated tax trial balance.	\$500.00	1.4	\$700.00
Sullivan, Megan	Call with L. Huang, K. Corrigan, L. Karimova (Deloitte) to discuss status of stock basis and tax basis balance sheets.	\$500.00	0.6	\$300.00
Sullivan, Megan	Call with L. Karimova (Deloitte) to discuss the intercompany accounts on the tax trial balance.	\$500.00	0.2	\$100.00

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Fees Sorted by Category for the Fee Period

June 26, 2023 - September 14, 2023

Date	Description	Rate	Hours	Fees
<i>Tax Restructuring Services</i>				
08/21/2023				
Sullivan, Megan	Review Bed Bath & Beyond updated bankruptcy plan disclosures.	\$500.00	1.8	\$900.00
Tzavelis, Elias	Call with S. Fielding, C. Chatten, K. Corrigan, D. Karki (Deloitte) regarding stock basis analysis and tax information requests.	\$670.00	0.4	\$268.00
08/22/2023				
Corrigan, Kevin	Call with S. Fielding, M. Sullivan, J. Genova, J. Piazza, L. Karimova, L. Huang, D. Karki (Deloitte) T. Andrisano, J. Perri (Bed Bath) regarding updates concerning stock basis as well as location of available net operating loss.	\$600.00	0.6	\$360.00
Fielding, Stephen	Call with M. Sullivan, J. Genova, K. Corrigan, J. Piazza, L. Karimova, L. Huang, D. Karki (Deloitte) T. Andrisano, J. Perri (Bed Bath) regarding updates concerning stock basis as well as location of available net operating loss.	\$600.00	0.6	\$360.00
Fielding, Stephen	Call with M. Sullivan (Deloitte) to discuss tax attribute reduction analysis.	\$600.00	0.4	\$240.00
Genova, Joseph	Call with S. Fielding, M. Sullivan, K. Corrigan, J. Piazza, L. Karimova, L. Huang, D. Karki (Deloitte) T. Andrisano, J. Perri (Bed Bath) regarding updates concerning stock basis as well as location of available net operating loss.	\$200.00	0.6	\$120.00
Huang, Lucy	Call with S. Csan, S. Lee, B. McKibbin, S. Patel, D. Gittelman (Deloitte), T. Andrisano, L. Crossen, J. Berry (Bed Bath and Beyond) to discuss status of state income tax refunds and sales and use tax audits.	\$670.00	0.8	\$536.00

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Fees Sorted by Category for the Fee Period

June 26, 2023 - September 14, 2023

Date	Description	Rate	Hours	Fees
<i>Tax Restructuring Services</i>				
08/22/2023				
Huang, Lucy	Call with S. Fielding, M. Sullivan, J. Genova, K. Corrigan, J. Piazza, L. Karimova, D. Karki (Deloitte) T. Andrisano, J. Perri (Bed Bath) regarding updates concerning stock basis as well as location of available net operating loss.	\$670.00	0.6	\$402.00
Karimova, Liliya	Email to S&U, PPT, MTS teams to request additional information for the value provided support based on the conversation with GC.	\$500.00	1.8	\$900.00
Karki, Dipa	Call with S. Fielding, M. Sullivan, J. Genova, K. Corrigan, J. Piazza, L. Karimova, L. Huang (Deloitte) T. Andrisano, J. Perri (Bed Bath) regarding updates concerning stock basis as well as the location of the available net operating loss.	\$250.00	0.6	\$150.00
Karki, Dipa	Prepare for call with S. Fielding, M. Sullivan, J. Genova, K. Corrigan, J. Piazza, L. Karimova, L. Huang (Deloitte) T. Andrisano, J. Perri (Bed Bath) regarding updates concerning stock basis as well as the location of the available net operating loss.	\$250.00	0.4	\$100.00
Lee, Sam	Call with S. Csan, B. McKibbin, S. Patel, D. Gittelman, L. Huang (Deloitte), T. Andrisano, L. Crossen, J. Berry (Bed Bath and Beyond) to discuss status of state income tax refunds and sales and use tax audits.	\$600.00	0.8	\$480.00
McKibbin, Brendon	Call with S. Csan, S. Lee, S. Patel, D. Gittelman, L. Huang (Deloitte), T. Andrisano, L. Crossen, J. Berry (Bed Bath and Beyond) to discuss status of state income tax refunds and sales and use tax audits.	\$670.00	0.8	\$536.00
McKibbin, Brendon	Call with S. Csan, S. Lee, S. Patel, D. Gittelman (Deloitte) to discuss status of the state income and sales and use tax refunds and audits.	\$670.00	0.5	\$335.00

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Fees Sorted by Category for the Fee Period

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Date	Description	Rate	Hours	Fees
<i>Tax Restructuring Services</i>				
08/22/2023				
N Nair, Nisha Nair	TY LLC entity- Prepare WA audit workpaper analysis, summary.	\$250.00	0.7	\$175.00
N Nair, Nisha Nair	Meeting S. Patel, B. Ensley (Deloitte) to discuss Bed Bath and Beyond sales and use tax audit updates and findings from workpaper review.	\$250.00	0.5	\$125.00
Patel, Smeet	Call with S. Csan, S. Lee, B. McKibbin, D. Gittelman (Deloitte) to discuss status of the state income and sales and use tax refunds and audits.	\$500.00	0.5	\$250.00
Patel, Smeet	Call with S. Csan, S. Lee, B. McKibbin, D. Gittelman, L. Huang (Deloitte), T. Andrisano, L. Crossen, J. Berry (Bed Bath and Beyond) to discuss status of state income tax refunds and sales and use tax audits.	\$500.00	0.8	\$400.00
Patel, Smeet	Review Buy Buy Baby sales and use tax audits to check everything was captured on the executive summary worksheet.	\$500.00	1.0	\$500.00
Patel, Smeet	Prepare for call with L. Crossen (BBBY) by updating the executive summary file, highlighting the differences from last week at both an executive level and granular level.	\$500.00	2.7	\$1,350.00
Patel, Smeet	Meeting B. Ensley, N. Nair (Deloitte) to discuss Bed Bath and Beyond sales and use tax audit updates and findings from workpaper review.	\$500.00	0.5	\$250.00
Piazza, Jim	Call with S. Fielding, M. Sullivan, J. Genova, K. Corrigan, L. Karimova, L. Huang, D. Karki (Deloitte) T. Andrisano, J. Perri (Bed Bath) regarding updates concerning stock basis as well as location of available net operating loss.	\$670.00	0.6	\$402.00
Sullivan, Megan	Call with L. Karimova (Deloitte) to discuss updated tax trial balance.	\$500.00	0.5	\$250.00
Sullivan, Megan	Call with S. Fielding (Deloitte) to discuss tax attribute reduction analysis.	\$500.00	0.4	\$200.00

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Fees Sorted by Category for the Fee Period

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Date	Description	Rate	Hours	Fees
<i>Tax Restructuring Services</i>				
08/22/2023				
Sullivan, Megan	Call with S. Fielding, J. Genova, K. Corrigan, J. Piazza, L. Karimova, L. Huang, D. Karki (Deloitte) T. Andrisano, J. Perri (Bed Bath) regarding updates concerning stock basis as well as location of available net operating loss.	\$500.00	0.6	\$300.00
Sullivan, Megan	Review changes to balance sheets based on edited tax trial balance.	\$500.00	3.1	\$1,550.00
Tzavelis, Elias	Review intercompany accounts and stock basis analysis.	\$670.00	1.1	\$737.00
Varma, Tejasvee	Review steps regarding BBBY returns.	\$250.00	0.5	\$125.00
08/23/2023				
Corrigan, Kevin	Analyze information provided by the companies related to eliminating activity presented in the tax returns.	\$600.00	1.4	\$840.00
Fielding, Stephen	Call with S. McMahon, M. Sullivan (Deloitte), T. Andrisano, L. Crossen (Bed Bath & Beyond), Z. Piech, T. Davis, C. Sterrett (Kirkland & Ellis) to discuss status of tax restructuring analysis.	\$600.00	0.3	\$180.00
Genova, Joseph	Update tax basis balance sheet based on newly provided information by the client.	\$200.00	1.4	\$280.00
Genova, Joseph	Call with M. Sullivan (Deloitte) regarding updates to the tax basis balance sheet based of updated balance sheets.	\$200.00	0.3	\$60.00
Karki, Dipa	Continue to review eliminations on the tax return and its treatment.	\$250.00	0.3	\$75.00
Karki, Dipa	Review eliminations on the tax return and its treatment.	\$250.00	0.8	\$200.00
Patel, Smeet	Call with B. Ensley (Deloitte), M. Adams (Ohio auditor) to discuss Bed Bath and Beyond sales and use tax audit.	\$500.00	1.0	\$500.00
Patel, Smeet	Review draft Wisconsin Power of Attorney form for BBBY.	\$500.00	0.5	\$250.00

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Date	Description	Rate	Hours	Fees
<i>Tax Restructuring Services</i>				
08/23/2023				
Patel, Smeet	Research taxability of information services in New Jersey.	\$500.00	1.0	\$500.00
Patel, Smeet	Coordinate with T. Andrisano (Bed Bath) the state to resolve access issue to their secure link sharing site.	\$500.00	2.0	\$1,000.00
Patel, Smeet	Draft email to S. Healy (Deloitte) regarding the outstanding sales and use tax notices for BBBY in Michigan.	\$500.00	0.8	\$400.00
Patel, Smeet	Review audit workpaper for the Washington sales and use tax audit for TY Group.	\$500.00	1.0	\$500.00
Sullivan, Megan	Call with M. Sullivan (Deloitte) regarding updates to the tax basis balance sheet based of updated balance sheets.	\$500.00	0.3	\$150.00
Sullivan, Megan	Call with S. McMahon, S. Fielding (Deloitte), T. Andrisano, L. Crossen (Bed Bath & Beyond), Z. Piech, T. Davis, C. Sterrett (Kirkland & Ellis) to discuss status of tax restructuring analysis.	\$500.00	0.3	\$150.00
Sullivan, Megan	Update tax basis balance sheets based on updated tax trial balance.	\$500.00	1.4	\$700.00
Varma, Tejasvee	Prepare analysis and summary of BBBY NY.	\$250.00	0.3	\$75.00
Varma, Tejasvee	Prepare audit summary of expenses and fixed assets for TY LLC Washington audit.	\$250.00	0.4	\$100.00
Varma, Tejasvee	Prepare audit summary of expenses and fixed assets for BBBY New York audit.	\$250.00	0.4	\$100.00
08/24/2023				
Gorman, Joe	Discussed information received from Client and how it impacts the basis analysis for the Bed Bath and Beyond bankruptcy.	\$250.00	0.3	\$75.00
Karimova, Liliya	Compiled replies to GC questions regarding completion of the engagement timeline, prorated payments for compliance year 2023.	\$500.00	0.3	\$150.00

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Fees Sorted by Category for the Fee Period

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Date	Description	Rate	Hours	Fees
<i>Tax Restructuring Services</i>				
08/24/2023				
Karki, Dipa	Continue to review eliminations on the tax return and its treatment.	\$250.00	1.3	\$325.00
Karki, Dipa	Continue to review eliminations on the tax return and its treatment.	\$250.00	1.0	\$250.00
Patel, Smeet	Submit BBBY Wisconsin power of attorney form to the auditor.	\$500.00	0.6	\$300.00
Patel, Smeet	Call with B. Ensley (Deloitte) to discuss status of the power of attorney forms for Bed Bath and Beyond Inc.	\$500.00	0.5	\$250.00
Patel, Smeet	Email E. Kim (Wisconsin Auditor) to request related to BBB restructuring.	\$500.00	0.4	\$200.00
Patel, Smeet	Review workpaper for BBBY Wisconsin sales and use tax audit.	\$500.00	1.0	\$500.00
Sullivan, Megan	Add footnotes and assumptions to tax basis balance sheets.	\$500.00	1.1	\$550.00
08/25/2023				
Chatten, Colin	Call with M. Sullivan (Deloitte) to discuss attribute reduction analysis.	\$500.00	0.3	\$150.00
Fielding, Stephen	Call with M. Sullivan, J. Genova (Deloitte) regarding review of tax basis balance sheet updates and updates to the attribute reduction calculation within the Bed Bath model.	\$600.00	1.5	\$900.00
Genova, Joseph	Call with S. Fielding, M. Sullivan (Deloitte) regarding review of tax basis balance sheet updates and updates to the attribute reduction calculation within the Bed Bath model.	\$200.00	1.5	\$300.00
Karimova, Liliya	Email to GC regarding value provided, payments over the past 2 years and hours by team for the month of April.	\$500.00	2.1	\$1,050.00
Karki, Dipa	Continue to review eliminations on the tax return and its treatment.	\$250.00	1.3	\$325.00
Kumar, Chaitanya	Update workpaper for software input to calculate Tax Basis or earnings and profits.	\$200.00	1.3	\$260.00
Kumar, Chaitanya	Update workpaper for software input to calculate Tax Basis or earnings and profits.	\$200.00	1.8	\$360.00

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Fees Sorted by Category for the Fee Period

June 26, 2023 - September 14, 2023

Date	Description	Rate	Hours	Fees
<i>Tax Restructuring Services</i>				
08/25/2023				
Kumar, Chaitanya	Internal meeting related to I company	\$200.00	1.1	\$220.00
N Nair, Nisha Nair	Prepare WI state audit workpaper analysis for BBBY entity.	\$250.00	1.3	\$325.00
Patel, Smeet	Call with N. Nair (Deloitte) to discuss findings from workpaper of BBBY Wisconsin sales and use tax audit.	\$500.00	1.0	\$500.00
Patel, Smeet	Review workpaper for BBBY New York sales and use tax audit.	\$500.00	1.0	\$500.00
Sullivan, Megan	Call with C. Chatten (Deloitte) to discuss attribute reduction analysis.	\$500.00	0.3	\$150.00
Sullivan, Megan	Call with S. Fielding, J. Genova (Deloitte) regarding review of tax basis balance sheet updates and updates to the attribute reduction calculation within the Bed Bath model.	\$500.00	1.5	\$750.00
Sullivan, Megan	Update tax basis in fixed assets and intangibles.	\$500.00	1.0	\$500.00
Sullivan, Megan	Prepare tax attribute reduction analysis.	\$500.00	1.7	\$850.00
Varma, Tejasvee	Continue to prepare WI state audit workpaper analysis for BBBY entity.	\$250.00	1.8	\$450.00
08/27/2023				
Fama, Frank	Update state cancellation of debt income model based on new trial balance information received from Bed Bath and Beyond.	\$500.00	0.9	\$450.00
08/28/2023				
Fama, Frank	Call with B. Sullivan (Deloitte) regarding updated trial balance and revisions to state cancellation of debt income impact model.	\$500.00	0.2	\$100.00
Fama, Frank	Call with M. Sullivan (Deloitte) to discuss intercompany balances at Bed Bath & Beyond.	\$500.00	0.2	\$100.00
Fama, Frank	Update cancellation of debt income state impact model based on discussion with M. Sullivan (Deloitte) and review of new trial balance data received from client	\$500.00	0.4	\$200.00

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Fees Sorted by Category for the Fee Period

June 26, 2023 - September 14, 2023

Date	Description	Rate	Hours	Fees
<i>Tax Restructuring Services</i>				
08/28/2023				
Genova, Joseph	Update Bed Baths attribute reduction calculation for the cancellation of indebtedness income.	\$200.00	1.5	\$300.00
Healy, Steve	Prepare Reconciliation of CA Sales for BBYCF, BBB and BABY for 2018 and downloaded filed returns from CA Portal.	\$500.00	1.2	\$600.00
Healy, Steve	Call with F. Rivera, S. Patel (Deloitte) to discuss CA Audit.	\$500.00	0.4	\$200.00
Healy, Steve	Call with S. Csan, D. Janosik, S. Lee, S. Patel, D. Gittelman, L. Huang, F. Rivera, (Deloitte), T. Andrisano, J. Berry (Bed Bath and Beyond) to discuss status of the sales and use tax audits.	\$500.00	0.5	\$250.00
Huang, Lucy	Call with S. Csan, D. Janosik, S. Lee, S. Patel, D. Gittelman, S. Healy, F. Rivera, (Deloitte), T. Andrisano, J. Berry (Bed Bath and Beyond) to discuss status of the sales and use tax audits.	\$670.00	0.5	\$335.00
Huang, Lucy	Call with L. Karimova, M. Sullivan (Deloitte) to discuss status of tax restructuring analysis.	\$670.00	0.3	\$201.00
Huang, Lucy	Call with D. Gittelman, A. Kurnath, L. Huang (Deloitte) to discuss the status of the state income tax refund, audits and tax year ended February 25, 2023 tax returns.	\$670.00	0.3	\$201.00
Karimova, Liliya	Call with L. Huang, M. Sullivan (Deloitte) to discuss status of tax restructuring analysis.	\$500.00	0.3	\$150.00
Karki, Dipa	Continue to review eliminations on the tax return and its treatment.	\$250.00	1.0	\$250.00
Kumar, Chaitanya	Update tax basis workpapers and run Deloitte Earnings and Profits software.	\$200.00	2.4	\$480.00
Kumar, Chaitanya	Update workpaper for software input to calculate Tax Basis or earnings and profits.	\$200.00	2.6	\$520.00

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June 26, 2023 - September 14, 2023

Date	Description	Rate	Hours	Fees
<i>Tax Restructuring Services</i>				
08/28/2023				
Lee, Sam	Call with T. Andrisano, J. Berry (Bed Bath), S. Csan, F. Rivera, D. Gittelman (Deloitte) regarding sales tax audit/refund updates.	\$600.00	0.5	\$300.00
Licenziato, Anthony	Review tax claims on Kroll for Buy Buy Baby.	\$200.00	2.0	\$400.00
Licenziato, Anthony	POAS for BBY/ getting signatures for sign offs	\$200.00	0.4	\$80.00
Licenziato, Anthony	Meet with B. Ensley (Deloitte) regarding tax claims for Bed Bath and Beyond on Kroll.	\$200.00	0.5	\$100.00
N Nair, Nisha Nair	Review email from F. Rivera (Deloitte) to TY CA auditor.	\$250.00	0.5	\$125.00
Patel, Smeet	Call with F. Rivera, B. Ensley (Deloitte) to discuss updates regarding sales and use tax audits for Bed Bath and Beyond, Inc.	\$500.00	1.0	\$500.00
Patel, Smeet	Call with S. Healy (Deloitte) for BBYCF California returns and sales data for the audit period.	\$500.00	1.0	\$500.00
Patel, Smeet	Call with S. Csan, D. Janosik, S. Lee, D. Gittelman, S. Healy, L. Huang, F. Rivera, (Deloitte), T. Andrisano, J. Berry (Bed Bath and Beyond) to discuss status of the sales and use tax audits.	\$500.00	0.5	\$250.00
Patel, Smeet	BBYCF - Review California sales and use tax audit workpaper to reconcile discrepancy between auditors figures versus actual.	\$500.00	2.5	\$1,250.00
Patel, Smeet	Call with F. Rivera, B. Ensley (Deloitte) to discuss updates regarding sales and use tax audits for Bed Bath and Beyond, Inc.	\$500.00	1.0	\$500.00
Patel, Smeet	Call with F. Rivera, B. Ensley (Deloitte) to discuss updates regarding sales and use tax audits for BBYCF.	\$500.00	0.5	\$250.00

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June 26, 2023 - September 14, 2023

Date	Description	Rate	Hours	Fees
<i>Tax Restructuring Services</i>				
08/28/2023				
Patel, Smeet	Prepare new executive summary file to be sent to client which highlights the changes in open sales and use tax liabilities between last weeks and this week.	\$500.00	1.5	\$750.00
Patel, Smeet	Review updates to the Indirect tax audit and compliance notices summary worksheet for BBY.	\$500.00	2.3	\$1,150.00
Rivera, Felix	Call with B. Ensley, S. Patel (Deloitte) to discuss updates regarding sales and use tax audits for BBYCF.	\$600.00	0.5	\$300.00
Rivera, Felix	Call with B. Ensley, S. Patel (Deloitte) to discuss updates regarding sales and use tax audits for Bed Bath and Beyond, Inc.	\$600.00	1.0	\$600.00
Rivera, Felix	Call with S. Csan, D. Janosik, S. Lee, S. Patel, D. Gittelman, S. Healy, L. Huang (Deloitte), T. Andrisano, J. Berry (Bed Bath and Beyond) to discuss status of the sales and use tax audits.	\$600.00	0.5	\$300.00
Rivera, Felix	Call with B. Ensley, S. Patel (Deloitte) to discuss updates regarding sales and use tax audits for Bed Bath and Beyond, Inc.	\$600.00	1.0	\$600.00
Rivera, Felix	Email F. Flores (sales and use tax auditor) regarding the status to T-Y Group LLC sales and use tax audit.	\$600.00	0.5	\$300.00
Rivera, Felix	Review status of California T-Y sales and use tax audit status and summary.	\$600.00	0.6	\$360.00
Rivera, Felix	Review revised DR-1215 and revised audit workpapers of Bed Bath and Beyond Florida Sales & Use Tax Audit.	\$600.00	0.6	\$360.00
Rivera, Felix	Review audit tracker and status of outstanding sales and use tax audits.	\$600.00	2.0	\$1,200.00
Sullivan, Brian	Call with F. Fama (Deloitte) regarding updated trail balance and revisions to state cancellation of debt income impact model.	\$670.00	0.2	\$134.00

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Fees Sorted by Category for the Fee Period

June 26, 2023 - September 14, 2023

Date	Description	Rate	Hours	Fees
<i>Tax Restructuring Services</i>				
08/28/2023				
Sullivan, Brian	Review updated state net operating loss attribute reduction model for changes to trial balances, including intercompany debt amounts.	\$670.00	0.7	\$469.00
Sullivan, Megan	Call with F. Fama (Deloitte) to discuss intercompany balances at Bed Bath & Beyond.	\$500.00	0.2	\$100.00
Sullivan, Megan	Prepare attribute reduction analysis model for Bed Bath & Beyond.	\$500.00	1.4	\$700.00
08/29/2023				
Genova, Joseph	Prepare attribute reduction related to the cancellation of indebtedness income.	\$200.00	1.5	\$300.00
Healy, Steve	Update reconciliation schedule of CA Sales for BBYCF, BBB and BABY for 2016 and 2017.	\$500.00	2.0	\$1,000.00
Huang, Lucy	Call with S. Csan (partial), S. Patel, D. Gittelman, F. Rivera, B. McKibbin, J. Piazza (Deloitte), T. Andrisano, J. Berry (Bed Bath and Beyond) to discuss status of the sales and use tax audits and state income tax refunds.	\$670.00	0.9	\$603.00
Karimova, Liliya	Finalize analysis of hours for value provided request by General Counsel.	\$500.00	0.7	\$350.00
Kumar, Chaitanya	Update Internal Revenue Service form 1120 Schedule M-3 Line #35 details from 2005 to 2007.	\$200.00	2.4	\$480.00
Lee, Sam	Call with T. Andrisano, J. Berry (Bed Bath), L. Huang, L. Karimova, A. Kurnath (Deloitte) regarding federal and state tax compliance updates.	\$600.00	0.5	\$300.00
Licenziato, Anthony	Analyze Bed Bath and Beyond tax claims.	\$200.00	2.2	\$440.00
Licenziato, Anthony	Continue to analyze Bed Bath and Beyond tax claims.	\$200.00	1.0	\$200.00
Licenziato, Anthony	Meet with B. Ensley (Deloitte) to review progress of the assignment and further updates for BBY Claims Tracker.	\$200.00	0.5	\$100.00

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Fees Sorted by Category for the Fee Period

June 26, 2023 - September 14, 2023

Date	Description	Rate	Hours	Fees
<i>Tax Restructuring Services</i>				
08/29/2023				
McKibbin, Brendon	Meeting with D. Gittelman (Deloitte) to discuss status of the state income tax refund, audits and assessments.	\$670.00	0.3	\$201.00
McKibbin, Brendon	Call with S. Csan (partial), S. Patel, D. Gittelman, L. Huang, F. Rivera, J. Piazza (Deloitte), T. Andrisano, J. Berry (Bed Bath and Beyond) to discuss status of the sales and use tax audits and state income tax refunds.	\$670.00	0.9	\$603.00
Patel, Smeet	Review claims site to cross-reference bankruptcy claims with the summary worksheet to assess audit claims have been captured for BBY.	\$500.00	3.7	\$1,850.00
Patel, Smeet	Review claims site to cross-reference bankruptcy claims with the summary worksheet to check audit claims have been captured for BBYCF.	\$500.00	1.3	\$650.00
Patel, Smeet	Call with S. Csan (partial), D. Gittelman, L. Huang, F. Rivera, B. McKibbin, J. Piazza (Deloitte), T. Andrisano, J. Berry (Bed Bath and Beyond) to discuss status of the sales and use tax audits and state income tax refunds.	\$500.00	0.9	\$450.00
Patel, Smeet	Meeting with F. Rivera, B. Ensley (Deloitte) to discuss updates to audit/notice tracker.	\$500.00	1.0	\$500.00
Patel, Smeet	Call with F. Rivera, B. Ensley (Deloitte) to discuss updates regarding sales and use tax audits for BBYCF.	\$500.00	0.5	\$250.00
Patel, Smeet	Meeting with F. Rivera, B. Ensley (Deloitte) with T. Aoyama, R. Massarweh (California State auditors) to discuss BBYCF Audit workpapers and review audit findings.	\$500.00	1.0	\$500.00
Patel, Smeet	Review claims site to cross-reference bankruptcy claims with the summary worksheet to assess audit claims have been captured for Buy Buy Baby.	\$500.00	1.5	\$750.00

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Fees Sorted by Category for the Fee Period

June 26, 2023 - September 14, 2023

Date	Description	Rate	Hours	Fees
<i>Tax Restructuring Services</i>				
08/29/2023				
Patel, Smeet	Review claims site to cross-reference bankruptcy claims with the summary worksheet to ensure all relevant audit claims have been captured for CHRISTMAS TREE SHOPS.	\$500.00	0.5	\$250.00
Patel, Smeet	Review claims site to cross-reference bankruptcy claims with the summary worksheet to ensure all relevant audit claims have been captured for HARMON STORES.	\$500.00	1.0	\$500.00
Piazza, Jim	Call with S. Csan (partial), S. Patel, D. Gittelman, L. Huang, F. Rivera, B. McKibbin (Deloitte), T. Andrisano, J. Berry (Bed Bath and Beyond) to discuss status of the sales and use tax audits and state income tax refunds.	\$670.00	0.9	\$603.00
Rivera, Felix	Call with B. Ensley, S. Patel (Deloitte) to discuss updates regarding sales and use tax audits for BBYCF.	\$600.00	0.5	\$300.00
Rivera, Felix	Meeting with S. Patel, B. Ensley (Deloitte) to discuss updates to audit/notice tracker.	\$600.00	1.0	\$600.00
Rivera, Felix	Call with S. Csan (partial), S. Patel, D. Gittelman, L. Huang, B. McKibbin, J. Piazza (Deloitte), T. Andrisano, J. Berry (Bed Bath and Beyond) to discuss status of the sales and use tax audits and state income tax refunds.	\$600.00	0.9	\$540.00
Rivera, Felix	Meeting with S. Patel, B. Ensley (Deloitte) with T. Aoyama, R. Massarweh (California State auditors) to discuss BBYCF Audit workpapers and review audit findings in detail.	\$600.00	1.0	\$600.00
Rivera, Felix	Review revised Florida sales and use tax audit related to bed bath and beyond.	\$600.00	0.6	\$360.00
Rivera, Felix	Review documents received related to New Jersey sales and use tax refunds.	\$600.00	0.6	\$360.00
Rivera, Felix	Review New York sales and use tax audit workpapers related to bed bath and beyond.	\$600.00	1.0	\$600.00

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Date	Description	Rate	Hours	Fees
<i>Tax Restructuring Services</i>				
08/29/2023				
Sullivan, Brian	Draft email to M. Sullivan (Deloitte) to summarize potential state tax net operating loss reduction impact related to settlement of intercompany debt in emergence transaction.	\$670.00	0.4	\$268.00
Sullivan, Megan	Review Bed Bath & Beyond intercompany activity by entity.	\$500.00	0.8	\$400.00
08/30/2023				
Huang, Lucy	Prepare estimated billing analysis for the month of July and August 2023.	\$670.00	1.2	\$804.00
Licenziato, Anthony	Review claims site for Buy buy baby bankruptcy claims related to indirect tax.	\$200.00	2.2	\$440.00
Licenziato, Anthony	Review tax claims filed against Buy Buy Baby.	\$200.00	1.8	\$360.00
Licenziato, Anthony	Work on Bed Bath and Beyond going on client site gathering claims.	\$200.00	2.3	\$460.00
Licenziato, Anthony	Call with S. Patel (Deloitte) to discuss process of populating tax claims into an excel tracker.	\$200.00	0.5	\$100.00
Licenziato, Anthony	Review claims site for Bed Bath and Beyond bankruptcy claims related to indirect tax.	\$200.00	1.8	\$360.00
Licenziato, Anthony	Review claims site for Bed Bath and Beyond bankruptcy claims related to indirect tax.	\$200.00	1.6	\$320.00
Patel, Smeet	Call with A. Licenziato (Deloitte) to discuss process of populating tax claims into an excel tracker.	\$500.00	0.5	\$250.00
Patel, Smeet	Call with F. Rivera (Deloitte) to discuss the reconciliation of the auditors workpaper for BBYCF's California audit.	\$500.00	1.0	\$500.00
Rivera, Felix	Call with S. Patel (Deloitte) to discuss the reconciliation of the auditors workpaper for BBYCF's California audit.	\$600.00	1.0	\$600.00

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Date	Description	Rate	Hours	Fees
<i>Tax Restructuring Services</i>				
08/30/2023				
Rivera, Felix	Email T. Adrisano (Bed Bath) regarding tax storage files and the documentation required for sales tax purposes.	\$600.00	0.8	\$480.00
Rivera, Felix	Email S. Healy (Bed Bath) regarding Hawaii sales tax notices related to sales tax compliance.	\$600.00	0.6	\$360.00
Rivera, Felix	Email S. Patel (Deloitte) regarding MRG construction contracts in connection with Connecticut sales and use tax audit for BBBY.	\$600.00	0.4	\$240.00
Rivera, Felix	Review tax files for retention purposes related to sales and use tax audit.	\$600.00	0.8	\$480.00
Rivera, Felix	Review New York bed bath and beyond sales and use tax workpapers.	\$600.00	2.5	\$1,500.00
08/31/2023				
Fama, Frank	Call with S. Fielding, C. Chatten, M. Sullivan, J. Genova, B. Sullivan, J. Forrest, D. Luo (Deloitte) regarding treatment of Bed Baths intercompany balances.	\$500.00	0.4	\$200.00
Fielding, Stephen	Call with M. Sullivan (Deloitte) to discuss attribute reduction analysis for Bed Bath & Beyond.	\$600.00	0.2	\$120.00
Fielding, Stephen	Call with C. Chatten, M. Sullivan, J. Genova (Deloitte) regarding possibility of additional attribute reduction scenarios for Bed Bath and planning to begin modeling of the potential wind down of Bed Bath.	\$600.00	0.6	\$360.00
Fielding, Stephen	Call with C. Chatten, M. Sullivan, J. Genova, B. Sullivan, F. Fama, J. Forrest, D. Luo (Deloitte) regarding treatment of Bed Baths intercompany balances.	\$600.00	0.4	\$240.00
Forrest, Jonathan	Call with S. Fielding, C. Chatten, M. Sullivan, J. Genova, B. Sullivan, F. Fama, D. Luo (Deloitte) regarding treatment of Bed Baths intercompany balances.	\$670.00	0.4	\$268.00

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Date	Description	Rate	Hours	Fees
<i>Tax Restructuring Services</i>				
08/31/2023				
Genova, Joseph	Call with S. Fielding, C. Chatten, M. Sullivan, B. Sullivan, F. Fama, J. Forrest, D. Luo (Deloitte) regarding treatment of Bed Baths intercompany balances.	\$200.00	0.4	\$80.00
Genova, Joseph	Call with S. Fielding, C. Chatten, M. Sullivan (Deloitte) regarding possibility of additional attribute reduction scenarios for Bed Bath and planning to begin modeling of the potential wind down of Bed Bath.	\$200.00	0.6	\$120.00
Genova, Joseph	Call with M. Sullivan (Deloitte) regarding updates to the attribute reduction calculation for Bed Bath within the model.	\$200.00	0.3	\$60.00
Huang, Lucy	Review IRS responses on Joint Committee IDR.	\$670.00	0.7	\$469.00
Lee, Sam	Call with D. Gittelman (Deloitte) regarding state income tax refund updates and pursuits, including additional state income tax audit defense.	\$600.00	0.5	\$300.00
Licenziato, Anthony	Categorize claims for Bed Bath and Beyond by state/entity.	\$200.00	1.8	\$360.00
Licenziato, Anthony	Categorize claims for Buy buy Baby by state/entity.	\$200.00	0.7	\$140.00
N Nair, Nisha Nair	Review email from F. Rivera (Deloitte) regarding BBY entities.	\$250.00	1.0	\$250.00
Patel, Smeet	Reviewing tax related bankruptcy claims provided by L. Crossen (BBY)	\$500.00	2.0	\$1,000.00
Patel, Smeet	Review BBY Wisconsin sales and use tax audit workpapers.	\$500.00	1.0	\$500.00
Patel, Smeet	Meeting with F. Rivera (Deloitte) to review BBBCF sales reconciliation.	\$500.00	1.0	\$500.00
Patel, Smeet	Discuss with F. Rivera (Deloitte) audit and compliance notice tracker in order to provide to BBY.	\$500.00	1.0	\$500.00
Patel, Smeet	BBYCF workpaper analysis with sales data.	\$500.00	2.0	\$1,000.00

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Date	Description	Rate	Hours	Fees
<i>Tax Restructuring Services</i>				
08/31/2023				
Patel, Smeet	Call with B. Ensley, F. Rivera (Deloitte), E. Kim (Wisconsin sales and use tax auditor) to discuss status of the audit and next steps	\$500.00	0.5	\$250.00
Patel, Smeet	Email T. Andrisano (BBBY) for sales data to help reconcile the Wisconsin sales tax audit.	\$500.00	0.5	\$250.00
Patel, Smeet	Discussion with T. Licenziato (Deloitte) regarding the organization of audit files provided by T. Andrisano (BBBY).	\$500.00	0.5	\$250.00
Piazza, Jim	Research US Canada tax treaty for treaty benefits related to branch tax.	\$670.00	0.6	\$402.00
Piazza, Jim	Call with L. Crossen (BBB controller), J. Piazza, S. Csan (Deloitte) to discuss tax strategy post 9/30/23.	\$670.00	0.5	\$335.00
Rivera, Felix	Discuss with S. Patel (Deloitte) audit and compliance notice tracker in order to provide to BBBY.	\$600.00	1.0	\$600.00
Rivera, Felix	Review California sales and use tax sales data related to BBBCF audit.	\$600.00	1.0	\$600.00
Rivera, Felix	Meeting with S. Patel (Deloitte) to review BBBCF sales reconciliation.	\$600.00	1.0	\$600.00
Rivera, Felix	Call with B. Ensley, S. Patel (Deloitte), E. Kim (Wisconsin sales and use tax auditor) to discuss status of the audit and next steps	\$600.00	0.5	\$300.00
Sullivan, Brian	Call with S. Fielding, C. Chatten, M. Sullivan, J. Genova, F. Fama, J. Forrest, D. Luo (Deloitte) regarding treatment of Bed Baths intercompany balances.	\$670.00	0.4	\$268.00
Sullivan, Megan	Call with J. Genova (Deloitte) regarding updates to the attribute reduction calculation for Bed Bath within the model.	\$500.00	0.3	\$150.00
Sullivan, Megan	Call with S. Fielding, C. Chatten, J. Genova, B. Sullivan, F. Fama, J. Forrest, D. Luo (Deloitte) regarding treatment of Bed Baths intercompany balances.	\$500.00	0.4	\$200.00

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Date	Description	Rate	Hours	Fees
<i>Tax Restructuring Services</i>				
08/31/2023				
Sullivan, Megan	Call with S. Fielding, C. Chatten, J. Genova (Deloitte) regarding possibility of additional attribute reduction scenarios for Bed Bath and planning to begin modeling of the potential wind down of Bed Bath.	\$500.00	0.6	\$300.00
Sullivan, Megan	Call with S. Fielding (Deloitte) to discuss attribute reduction analysis for Bed Bath & Beyond.	\$500.00	0.2	\$100.00
09/01/2023				
Fielding, Stephen	Review updated trial balance.	\$600.00	1.4	\$840.00
Genova, Joseph	Update Bed baths tax model to begin buildout of the attribute reduction scenarios.	\$200.00	1.0	\$200.00
09/05/2023				
Corrigan, Kevin	Review capital history of subsidiaries of Bed Bath Inc for purposes of stock basis.	\$600.00	2.6	\$1,560.00
Corrigan, Kevin	Assess impact of elimination adjustments on stock basis inputs.	\$600.00	3.1	\$1,860.00
Fama, Frank	Revise cancellation of debt income module after receipt of new trial balance from client.	\$500.00	0.4	\$200.00
Fielding, Stephen	Call with E. Tzavelis, M. Sullivan, J. Forrest, D. Luo, J. Genova (Deloitte) regarding treatment of Bed Baths attribute reduction and relevant considerations to take into account when modeling out the attribute reduction.	\$600.00	0.7	\$420.00
Forrest, Jonathan	Call with E. Tzavelis, S. Fielding, M. Sullivan, D. Luo, J. Genova (Deloitte) regarding treatment of Bed Baths attribute reduction and relevant considerations to take into account when modeling out the attribute reduction.	\$670.00	0.7	\$469.00
Forrest, Jonathan	Review technical issues related to attribute reduction.	\$670.00	0.8	\$536.00

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Date	Description	Rate	Hours	Fees
<i>Tax Restructuring Services</i>				
09/05/2023				
Genova, Joseph	Call with E. Tzavelis, S. Fielding, M. Sullivan, J. Forrest, D. Luo (Deloitte) regarding treatment of Bed Baths attribute reduction and relevant considerations to take into account when modeling out the attribute reduction.	\$200.00	0.7	\$140.00
Genova, Joseph	Update summary to show net intercompany balances.	\$200.00	1.0	\$200.00
Karki, Dipa	Review eliminations on the tax return and its treatment.	\$250.00	2.0	\$500.00
Sullivan, Megan	Update tax basis balance sheets for updated tax trial balance.	\$500.00	2.1	\$1,050.00
Sullivan, Megan	Call with E. Tzavelis, S. Fielding, J. Forrest, D. Luo, J. Genova (Deloitte) regarding treatment of Bed Baths attribute reduction and relevant considerations to take into account when modeling out the attribute reduction.	\$500.00	0.7	\$350.00
09/06/2023				
Corrigan, Kevin	Call with L. Huang, L. Karimova, M. Sullivan (Deloitte) to discuss stock basis analysis.	\$600.00	0.2	\$120.00
Corrigan, Kevin	Call with D. Karki, M. Sullivan (Deloitte), T. Andrisano, J. Perri, J. Berry (Bed Bath & Beyond) to discuss transfer pricing adjustments and eliminations for stock basis analysis.	\$600.00	1.3	\$780.00
Genova, Joseph	Updates to one pager summary to show net intercompany balances.	\$200.00	0.5	\$100.00
Huang, Lucy	Call with K. Corrigan, L. Karimova, M. Sullivan (Deloitte) to discuss stock basis analysis.	\$670.00	0.2	\$134.00
Karimova, Liliya	Call with L. Huang, K. Corrigan, M. Sullivan (Deloitte) to discuss stock basis analysis.	\$500.00	0.2	\$100.00
Sullivan, Megan	Review net intercompany balances by entity.	\$500.00	0.8	\$400.00

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Date	Description	Rate	Hours	Fees
<i>Tax Restructuring Services</i>				
09/06/2023				
Sullivan, Megan	Call with K. Corrigan, D. Karki (Deloitte), T. Andrisano, J. Perri, J. Berry (Bed Bath & Beyond) to discuss transfer pricing adjustments and eliminations for stock basis analysis.	\$500.00	1.3	\$650.00
Sullivan, Megan	Call with L. Huang, K. Corrigan, L. Karimova (Deloitte) to discuss stock basis analysis.	\$500.00	0.2	\$100.00
09/07/2023				
Corrigan, Kevin	Review book and tax reclasses included in gross profit eliminating adjustment for purposes of ascertaining impact on stock basis.	\$600.00	2.4	\$1,440.00
Corrigan, Kevin	Review book and tax reclasses included in salaries and wages and net rent for purposes of ascertaining impact on stock basis.	\$600.00	2.7	\$1,620.00
09/11/2023				
Fielding, Stephen	Call with L. Huang, L. Karimova, M. Sullivan (Deloitte), J. Perri, T. Andrisano (Bed Bath & Beyond) to discuss current year write-offs and dispositions.	\$600.00	0.5	\$300.00
Huang, Lucy	Call with L. Karimova, S. Fielding, M. Sullivan (Deloitte), J. Perri, T. Andrisano (Bed Bath & Beyond) to discuss current year write-offs and dispositions.	\$670.00	0.5	\$335.00
Karimova, Liliya	Call with L. Huang, S. Fielding, M. Sullivan (Deloitte), J. Perri, T. Andrisano (Bed Bath & Beyond) to discuss current year write-offs and dispositions.	\$500.00	0.5	\$250.00
Sullivan, Megan	Call with L. Huang, L. Karimova, S. Fielding (Deloitte), J. Perri, T. Andrisano (Bed Bath & Beyond) to discuss current year write-offs and dispositions.	\$500.00	0.5	\$250.00

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June 26, 2023 - September 14, 2023

Date	Description	Rate	Hours	Fees
<i>Tax Restructuring Services</i>				
09/13/2023				
Corrigan, Kevin	Analyze elimination balances in the tax returns as compared to the eliminations included in the book financial statements for purposes of stock basis.	\$600.00	3.0	\$1,800.00
Fielding, Stephen	Call with L. Huang, J. Piazza, E. Tzavelis, S. McMahon, M. Sullivan (Deloitte), L. Crossen (Bed Bath & Beyond), T. Davis, Z. Piech (Kirkland & Ellis) to discuss tax restructuring analysis.	\$600.00	0.3	\$180.00
Genova, Joseph	Update tax basis balance sheet.	\$200.00	1.0	\$200.00
Huang, Lucy	Call with L. Karimova, M. Soliman (Deloitte) to discuss the process of closing Bed Bath and Beyond books as the company is ceasing its operations.	\$670.00	0.3	\$201.00
Huang, Lucy	Call with S. Fielding, J. Piazza, E. Tzavelis, S. McMahon, M. Sullivan (Deloitte), L. Crossen (Bed Bath & Beyond), T. Davis, Z. Piech (Kirkland & Ellis) to discuss tax restructuring analysis.	\$670.00	0.3	\$201.00
McMahon, Sean	Call with S. Fielding, L. Huang, J. Piazza, E. Tzavelis, M. Sullivan (Deloitte), L. Crossen (Bed Bath & Beyond), T. Davis, Z. Piech (Kirkland & Ellis) to discuss tax restructuring analysis.	\$670.00	0.3	\$201.00
Piazza, Jim	Call with S. Fielding, L. Huang, E. Tzavelis, S. McMahon, M. Sullivan (Deloitte), L. Crossen (Bed Bath & Beyond), T. Davis, Z. Piech (Kirkland & Ellis) to discuss tax restructuring analysis.	\$670.00	0.3	\$201.00
Sullivan, Megan	Call with S. Fielding, L. Huang, J. Piazza, E. Tzavelis, S. McMahon (Deloitte), L. Crossen (Bed Bath & Beyond), T. Davis, Z. Piech (Kirkland & Ellis) to discuss tax restructuring analysis.	\$500.00	0.3	\$150.00

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Date	Description	Rate	Hours	Fees
<i>Tax Restructuring Services</i>				
09/14/2023				
Corrigan, Kevin	Analyze elimination balances in the tax returns as compared to the eliminations included in the book financial statements for purposes of stock basis.	\$600.00	2.8	\$1,680.00
Subtotal for Tax Restructuring Services:			1,144.1	\$478,792.00
Total			3,821.3	\$713,044.10

Recapitulation

Name	Rate	Hours	Fees
Boulos, Ala'a	\$670.00	4.0	\$2,680.00
Bowman, Dan	\$670.00	7.5	\$5,025.00
Contreras, Jon	\$670.00	3.0	\$2,010.00
Csan, Stephanie	\$670.00	11.2	\$7,504.00
DeGrace, Denis	\$670.00	5.0	\$3,350.00
Della Rossa, Carolyn	\$670.00	11.5	\$7,705.00
Forrest, Jonathan	\$670.00	2.5	\$1,675.00
Huang, Lucy	\$670.00	50.7	\$33,969.00
Lobins, Norm	\$670.00	0.6	\$402.00
McKibbin, Brendon	\$670.00	2.7	\$1,809.00
McMahon, Sean	\$670.00	4.6	\$3,082.00
Nerlich, Carl	\$670.00	2.0	\$1,340.00
Peloro, Sal	\$670.00	3.8	\$2,546.00
Piazza, Jim	\$670.00	30.9	\$20,703.00
Sereti, Rose	\$670.00	4.0	\$2,680.00
Sullivan, Brian	\$670.00	15.8	\$10,586.00
Swisher, Holly	\$670.00	0.5	\$335.00
Trachtenberg, Jack	\$670.00	1.0	\$670.00
Tzavelis, Elias	\$670.00	20.3	\$13,601.00

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Recapitulation

Name	Rate	Hours	Fees
Fleischer, Eduardo	\$603.00	7.9	\$4,763.70
Corrigan, Kevin	\$600.00	54.8	\$32,880.00
Fielding, Stephen	\$600.00	54.0	\$32,400.00
Gittelman, Doran	\$600.00	44.7	\$26,820.00
Janosik, Dan	\$600.00	5.8	\$3,480.00
Lee, Sam	\$600.00	8.5	\$5,100.00
Rivera, Felix	\$600.00	156.9	\$94,140.00
Szymbielewicz, Anthony	\$600.00	5.7	\$3,420.00
Tucker, Erin	\$600.00	9.0	\$5,400.00
Major, Gitane	\$522.00	10.0	\$5,220.00
Chatten, Colin	\$500.00	19.3	\$9,650.00
Chen, Runzhi (Erica)	\$500.00	0.3	\$150.00
Fama, Frank	\$500.00	14.5	\$7,250.00
Healy, Steve	\$500.00	40.2	\$20,100.00
Hernandez, Alex	\$500.00	2.2	\$1,100.00
Karimova, Liliya	\$500.00	19.6	\$9,800.00
Patel, Smeet	\$500.00	145.0	\$72,500.00
Rodriguez, Olga	\$500.00	1.7	\$850.00
Simpson, Brandon	\$500.00	11.5	\$5,750.00
Sullivan, Megan	\$500.00	147.2	\$73,600.00
Farooqi, Haifa	\$450.00	31.4	\$14,130.00
Bucardo Carbajal, Mariana	\$342.00	1.0	\$342.00
Lim, William	\$342.00	38.7	\$13,235.40
Baez Solano, Bianca	\$270.00	0.8	\$216.00
Ensley, Brian	\$250.00	88.1	\$22,025.00
Gorman, Joe	\$250.00	2.6	\$650.00
Jha, Nutan	\$250.00	0.4	\$100.00
Karki, Dipa	\$250.00	52.2	\$13,050.00
Lian, Lindsay	\$250.00	13.1	\$3,275.00

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Deloitte Tax LLP

Fees Sorted by Category for the Fee Period

June 26, 2023 - September 14, 2023

Recapitulation

Name	Rate	Hours	Fees
Montemarano, Tom	\$250.00	1.7	\$425.00
N Nair, Nisha Nair	\$250.00	65.6	\$16,400.00
Priya M, Sai	\$250.00	0.8	\$200.00
Siddhanta, Rumika	\$250.00	0.2	\$50.00
Varma, Tejasvee	\$250.00	27.7	\$6,925.00
Vendramini, Julien	\$250.00	3.5	\$875.00
Brennan, Terence	\$200.00	10.1	\$2,020.00
Farhath, Nida	\$200.00	1.0	\$200.00
Genova, Joseph	\$200.00	119.6	\$23,920.00
Gutierrez, Dalia	\$200.00	1.8	\$360.00
Kumar, Chaitanya	\$200.00	186.0	\$37,200.00
Licenziato, Anthony	\$200.00	58.7	\$11,740.00
May, Molly	\$200.00	8.5	\$1,700.00
Mehta, Sejal	\$200.00	16.4	\$3,280.00
Praful, Jain	\$200.00	3.0	\$600.00
Rodriguez, Eduardo	\$200.00	3.6	\$720.00
Wegesin, Jack	\$200.00	16.8	\$3,360.00
Aloor, Tom	\$0.00	68.5	\$0.00
Anand, Rohan	\$0.00	30.8	\$0.00
Audet, Lyse	\$0.00	0.4	\$0.00
Badera, Akshay	\$0.00	55.8	\$0.00
Badjatiya, Esha	\$0.00	76.6	\$0.00
Besic, Aida	\$0.00	81.4	\$0.00
Brennan, Terence	\$0.00	40.6	\$0.00
Chancellor, Andrew	\$0.00	0.5	\$0.00
Chau, Jean Paul	\$0.00	8.5	\$0.00
Chen, Runzhi (Erica)	\$0.00	9.2	\$0.00
Chio, Toby	\$0.00	69.2	\$0.00
Cintron Cruz, Gabriel	\$0.00	38.7	\$0.00

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Deloitte Tax LLP

Fees Sorted by Category for the Fee Period

June 26, 2023 - September 14, 2023

Recapitulation

Name	Rate	Hours	Fees
Dangi, Amulya Singh	\$0.00	5.5	\$0.00
DeGrace, Denis	\$0.00	0.3	\$0.00
Della Rossa, Carolyn	\$0.00	8.5	\$0.00
Elztahry, Sumaya	\$0.00	3.5	\$0.00
Fan, Alice	\$0.00	0.5	\$0.00
Farooqi, Haifa	\$0.00	2.3	\$0.00
Feltz, Lisa	\$0.00	0.9	\$0.00
Fuentes, Danny	\$0.00	0.2	\$0.00
Ghosh, Rishit	\$0.00	36.5	\$0.00
Gillis, E'Ona	\$0.00	0.2	\$0.00
Grasso, Juliana	\$0.00	0.1	\$0.00
Guevara, Mariana	\$0.00	15.8	\$0.00
Healy, Steve	\$0.00	109.2	\$0.00
Huang, Lucy	\$0.00	32.8	\$0.00
Jain, Sonu	\$0.00	3.5	\$0.00
Janosik, Dan	\$0.00	10.2	\$0.00
Jayavel, Sundar	\$0.00	4.0	\$0.00
Jing, Yiran	\$0.00	0.2	\$0.00
Johnson, Julia	\$0.00	2.4	\$0.00
Karimova, Liliya	\$0.00	164.0	\$0.00
Khan, Azher	\$0.00	1.0	\$0.00
Koch, Ruth	\$0.00	9.7	\$0.00
Krishna Yadav Bollaboina, Shiva	\$0.00	41.9	\$0.00
Kumari Gupta, Shivani	\$0.00	0.4	\$0.00
Kurnath, Adam	\$0.00	9.4	\$0.00
Lawler, Kristen	\$0.00	6.0	\$0.00
Lee, Sam	\$0.00	44.7	\$0.00
Lemieux, Simon	\$0.00	0.9	\$0.00
Licenziato, Anthony	\$0.00	1.3	\$0.00

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Deloitte Tax LLP

Fees Sorted by Category for the Fee Period

June 26, 2023 - September 14, 2023

Recapitulation

Name	Rate	Hours	Fees
Ma, Zisen	\$0.00	4.2	\$0.00
Major, Gitane	\$0.00	0.8	\$0.00
Mansoor, Ali	\$0.00	2.0	\$0.00
Marquez, Harry	\$0.00	6.3	\$0.00
McKibbin, Brendon	\$0.00	6.0	\$0.00
McMahon, Sean	\$0.00	11.6	\$0.00
Modi, Yash Suresh Kumar	\$0.00	12.6	\$0.00
Moily, Nikita	\$0.00	85.4	\$0.00
Monreal, Lindsay	\$0.00	10.2	\$0.00
Montemarano, Tom	\$0.00	34.5	\$0.00
Phung, Teresa	\$0.00	0.6	\$0.00
Piazza, Jim	\$0.00	0.3	\$0.00
Pravin Bhavsar, Shivani	\$0.00	19.9	\$0.00
Preity, Preity	\$0.00	52.0	\$0.00
Priya M, Sai	\$0.00	28.6	\$0.00
Ramesh, Ramesh	\$0.00	10.0	\$0.00
Ravikumar, Devika	\$0.00	58.5	\$0.00
Reddy D, Venkat	\$0.00	25.0	\$0.00
Ritz, Staci	\$0.00	0.3	\$0.00
Rodriguez, Olga	\$0.00	19.8	\$0.00
Saif, Ali	\$0.00	10.4	\$0.00
Samson, Jonathan	\$0.00	2.0	\$0.00
Sanjana, Michelle	\$0.00	0.2	\$0.00
Saxena, Gaurav	\$0.00	160.0	\$0.00
Seda, Kevin	\$0.00	30.0	\$0.00
Segni, Girma	\$0.00	8.0	\$0.00
Shumsuddin, Shaik	\$0.00	0.3	\$0.00
Siddhanta, Rumika	\$0.00	138.4	\$0.00
Simpson, Brandon	\$0.00	12.3	\$0.00

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Bed Bath & Beyond Inc.

Deloitte Tax LLP

Fees Sorted by Category for the Fee Period

June 26, 2023 - September 14, 2023

Recapitulation

Name	Rate	Hours	Fees
Singh, Abhishek	\$0.00	1.0	\$0.00
Soliman, Mohamed or Moe	\$0.00	0.3	\$0.00
Soni, Shivangi	\$0.00	46.0	\$0.00
Stepp, Amber	\$0.00	1.0	\$0.00
Sullivan, Brian	\$0.00	0.7	\$0.00
Suresh, Mr. Akhil Suresh	\$0.00	20.0	\$0.00
Swisher, Holly	\$0.00	3.0	\$0.00
Tak, Lovish	\$0.00	73.0	\$0.00
Tibbel, Samantha	\$0.00	0.6	\$0.00
Topp, Robert	\$0.00	0.4	\$0.00
Varshini V, AMRUTHA	\$0.00	66.7	\$0.00
Vendramini, Julien	\$0.00	32.7	\$0.00
Vijayan, Induja	\$0.00	4.0	\$0.00
Viswanath, Vinu	\$0.00	0.5	\$0.00
Waszczak, Olivia	\$0.00	3.5	\$0.00
Wilkerson, Emory	\$0.00	1.5	\$0.00
Williams, Lance	\$0.00	0.5	\$0.00
Wilson, Tiffany	\$0.00	1.0	\$0.00
Xakellis, Chris	\$0.00	3.4	\$0.00
Yamakawa(Zhao), Tong	\$0.00	108.0	\$0.00
Younghans, Jay	\$0.00	10.7	\$0.00
Zamponi, Rex	\$0.00	1.2	\$0.00
Zung, Daniel	\$0.00	1.6	\$0.00

Exhibit B

**Expenses for the Fee Period
June 26, 2023 through September 14, 2023**

Bed Bath & Beyond Inc.

Deloitte Tax LLP

Expenses Sorted by Category for the Fee Period

June 26, 2023 - September 14, 2023

Category	Date	Description	Amount
<i>Meals</i>			
Saxena, Gaurav	08/02/2023	Dinner in Delhi - after working hours.	\$2.83
Saxena, Gaurav	08/09/2023	Dinner in Delhi - after working hours.	\$1.75
Saxena, Gaurav	08/10/2023	Dinner in Delhi - after working hours.	\$0.50
Saxena, Gaurav	08/12/2023	Lunch in Delhi - after working hours.	\$6.04
Saxena, Gaurav	08/17/2023	Dinner in Delhi - after working hours.	\$1.20
Saxena, Gaurav	08/19/2023	Dinner in Delhi - after working hours.	\$6.00
Saxena, Gaurav	08/24/2023	Dinner in Delhi - after working hours.	\$2.39
Anand, Rohan	08/26/2023	Dinner in Delhi - after working hours.	\$5.49
Saxena, Gaurav	08/26/2023	Dinner in Delhi - after working hours.	\$2.12
Subtotal for Meals:			\$28.32
<i>Taxi</i>			
Montemarano, Tom	07/01/2023	Uber from Jersey City, NJ to Morristown, NJ for delivery of extension package to client.	\$50.90
Montemarano, Tom	07/01/2023	Uber from Morristown, NJ office to Jersey City, NJ for delivery of extension package to client.	\$44.95
Subtotal for Taxi:			\$95.85
Total			\$124.17

Recapitulation

Category	Amount
Taxi	\$95.85
Meals	\$28.32